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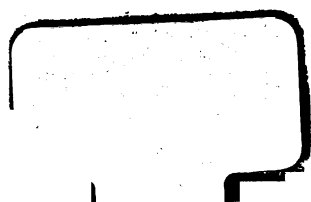
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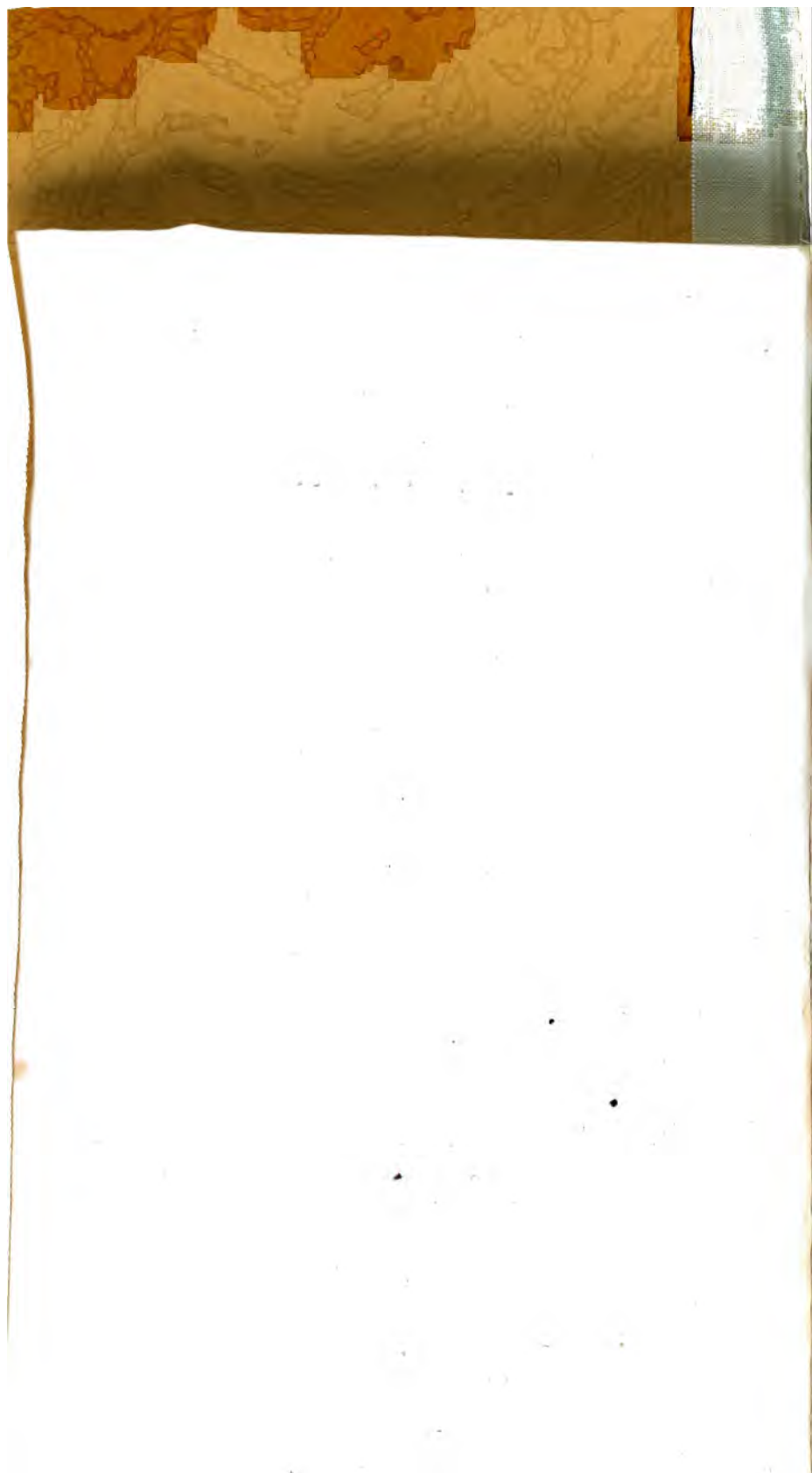
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GEORGII III. Regis.

C A P. XIII.

An Act to repeal the Duties imposed by an Act, made in the last Session of Parliament, for granting an Aid and Contribution for the Prosecution of the War; and to make more effectual Provision for the like Purpose, by granting certain Duties upon Income, in lieu of the said Duties. [9th January 1799.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful Preambl
and loyal Subjects, the Commons
of Great Britain in Parliament
assembled, being desirous to raise an ample
Contribution for the Prosecution of the War;
and taking Notice that the Provisions made
for that Purpose, by an Act of the last Ses-
sion of Parliament, intituled, *An Act for* 38 Geo. I
granting to His Majesty an Aid and Contribu- c. 16, re
tion for the Prosecution of the War, have in
sundry Instances been greatly evaded, and
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that many Persons are not assessed under the said Act in a just Proportion to their Means of contributing to the Publick Service; have cheerfully and voluntarily given and granted, and do by this Act give and grant, unto Your Majesty, the several and respective Rates and Duties herein-after mentioned: And we do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That so much of the said recited Act, as charges any Person with an additional Duty, in Proportion to the Amount of the Rates or Duties, to which such Person was or should be assessed according to any Assessment or Assessments made in pursuance of any Act or Acts in force at the Time of passing the said recited Act, or as authorizes or appoints Commissioners for executing the same, or for hearing and determining Appeals, shall be, and the same is hereby repealed from and after the Fifth Day of *April* One thousand seven hundred and ninety-nine: Save and except in Cases herein-after mentioned; and in all Cases relating to the recovering, collecting, paying, or accounting for any Arrears of the Rates or Assessments charged by virtue of the said Act, which may become payable on or before the said Fifth Day of *April* One thousand seven hundred and ninety-nine,

So much thereof as imposes additional Duties, or appoints Commissioners, repealed; from *April* 5, 1799;

except in certain Particulars.
[See § 8, 9.]

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ty-nine, and may after that Time remain unpaid; or to the recovering any Penalty or Forfeiture which shall have been then incurred under and by virtue of the said Act.

II. And be it further enacted, That, instead of the Rates and Assessments by the said Act imposed and hereby repealed as aforesaid, and during the Term herein-after mentioned, there shall be raised, levied, collected, and paid annually, unto and for the Use of His Majesty, His Heirs and Successors, throughout the Kingdom of *Great Britain*, upon all Income arising from Property in *Great Britain* belonging to any of His Majesty's Subjects, although not resident in *Great Britain*; and upon all Income of every Person residing in *Great Britain*, and of every Body Politick or Corporate, or Company, Fraternity, or Society of Persons (whether Corporate or not Corporate) in *Great Britain*; whether any such Income as aforesaid shall arise from Lands, Tenements, or Hereditaments, wheresoever the same shall be situate, in *Great Britain* or elsewhere, or from any Kind of personal Property, or other Property whatever, or from any Profession, Office, Stipend, Pension, Employment, Trade, or Vocation, the several Rates and Duties following, (that is to say); One One-hundred-and-twentieth Part of the Income of every such Person, Body Politick or Corporate, Company, Fraternity, or Society, estimated according to this Act, if the

The following new Duties shall be imposed on all Income, from Property in *Great Britain*, belonging to Subjects tho' not residing there; and upon all Income of all Persons residing, and of all Corporations, etc. in *Great Britain*, whether arising from Lands in *Great Britain* or elsewhere; or from Personal Property; or from any Profession, Office, Trade, etc. viz. From

60l. to 65l. 120th Part of such Income.

<p>6<i>5</i>l. and under 70<i>l.</i> ;</p>	<p>same shall amount unto Sixty Pounds <i>per Annum</i>, and shall be under Sixty-five Pounds <i>per Annum</i>: One Ninety-fifth Part of such Income, if the same shall amount to Sixty-five Pounds, but shall be under Seventy</p>
<p>70<i>l.</i>—75<i>l.</i> ; - $\frac{1}{70}$</p>	<p>Pounds: One Seventieth Part of such Income, if the same shall amount to Seventy Pounds, but shall be under Seventy-five</p>
<p>75<i>l.</i>—80<i>l.</i> ; - $\frac{1}{85}$</p>	<p>Pounds: One Sixty-fifth Part of such Income, if the same shall amount to Seventy-five Pounds, but shall be under Eighty</p>
<p>80<i>l.</i>—85<i>l.</i> ; - $\frac{1}{80}$</p>	<p>Pounds: One Sixtieth Part of such Income, if the same shall amount to Eighty Pounds, but shall be under Eighty-five Pounds: One</p>
<p>85<i>l.</i>—90<i>l.</i> ; - $\frac{1}{87}$</p>	<p>Fifty-fifth Part of such Income, if the same shall amount to Eighty-five Pounds, but shall be under Ninety Pounds: One</p>
<p>90<i>l.</i>—95<i>l.</i> ; - $\frac{1}{90}$</p>	<p>Fiftieth Part of such Income, if the same shall amount to Ninety Pounds, but shall be under Ninety-five Pounds: One</p>
<p>95<i>l.</i>—100<i>l.</i> ; $\frac{1}{45}$</p>	<p>Forty-fifth Part of such Income, if the same shall amount to Ninety-five Pounds, but shall be under One</p>
<p>100<i>l.</i>—105<i>l.</i> ; $\frac{1}{40}$</p>	<p>hundred Pounds: One Fortieth Part of such Income, if the same shall amount to One hundred Pounds, but shall be under One</p>
<p>105<i>l.</i>—110<i>l.</i> ; $\frac{1}{38}$</p>	<p>hundred and five Pounds: One Thirty-eighth Part of such Income, if the same shall amount to One hundred and five Pounds, but shall be under One hundred and ten</p>
<p>110<i>l.</i>—115<i>l.</i> ; $\frac{2}{36}$</p>	<p>Pounds: One Thirty-sixth Part of such Income, if the same shall amount to One hundred and ten Pounds, but shall be under One hundred and fifteen Pounds:</p>
<p>115<i>l.</i>—120<i>l.</i> ; $\frac{1}{34}$</p>	<p>One Thirty-fourth Part of such Income, if the</p>

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the same shall amount to One hundred and fifteen Pounds, but shall be under One hundred and twenty Pounds: One Thirty-second Part of such Income, if the same shall amount to One hundred and twenty Pounds, but shall be under One hundred and twenty-five Pounds: One Thirtieth Part of such Income, if the same shall amount to One hundred and twenty-five Pounds, but shall be under One hundred and thirty Pounds: One Twenty-eighth Part of such Income, if the same shall amount to One hundred and thirty Pounds, but shall be under One hundred and thirty-five Pounds: One Twenty-sixth Part of such Income, if the same shall amount to One hundred and thirty-five Pounds, but shall be under One hundred and forty Pounds: One Twenty-fourth Part of such Income, if the same shall amount to One hundred and forty Pounds, but shall be under One hundred and forty-five Pounds: One Twenty-second Part of such Income, if the same shall amount to One hundred and forty-five Pounds, but shall be under One hundred and fifty Pounds: One Twentieth Part of such Income, if the same shall amount to One hundred and fifty Pounds, but shall be under One hundred and fifty-five Pounds: One Nineteenth Part of such Income, if the same shall amount to One hundred and fifty-five Pounds, but shall be under One hundred and sixty Pounds: One Eighteenth Part of such Income, if the same shall amount to One hundred and sixty

$120l. \text{ and } 2 \frac{1}{2}$
 $\text{under } 125l. \} 1 \frac{1}{2}$

$125l. - 130l. \} 1 \frac{1}{4}$

$130l. - 135l. \} 1 \frac{1}{8}$

$135l. - 140l. \} 1 \frac{1}{8}$

$140l. - 145l. \} 1 \frac{1}{8}$

$145l. - 150l. \} 1 \frac{1}{8}$

$150l. - 155l. \} 1 \frac{1}{8}$

$155l. - 160l. \} 1 \frac{1}{8}$

$160l. - 165l. \} 1 \frac{1}{8}$

A 4 Pounds,

165*l.* and } $\frac{1}{17}$
 under 170*l.* } Pounds, but shall be under One hundred
 and sixty-five Pounds: One Seventeenth
 Part of such Income, if the same shall amount
 to One hundred and sixty-five Pounds, but
 shall be under One hundred and seventy
 170*l.*—175*l.*; $\frac{1}{16}$ Pounds: One Sixteenth Part of such In-
 come, if the same shall amount to One hun-
 dred and seventy Pounds, but shall be under
 175*l.*—180*l.*; $\frac{1}{15}$ One hundred and seventy-five Pounds: One
 Fifteenth Part of such Income, if the same
 shall amount to One hundred and seventy-
 five Pounds, but shall be under One hun-
 180*l.*—185*l.*; $\frac{1}{14}$ dred and eighty Pounds: One Fourteenth
 Part of such Income, if the same shall amount
 to One hundred and eighty Pounds, but
 shall be under One hundred and eighty-five
 185*l.*—190*l.*; $\frac{1}{13}$ Pounds: One Thirteenth Part of such In-
 come, if the same shall amount to One hun-
 dred and eighty-five Pounds, but shall be
 under One hundred and ninety Pounds:
 190*l.*—195*l.*; $\frac{1}{12}$ One Twelfth Part of such Income, if the
 same shall amount to One hundred and
 ninety Pounds, but shall be under One hun-
 195*l.*—200*l.*; $\frac{1}{11}$ dred and ninety-five Pounds: One Eleventh
 Part of such Income, if the same shall amount
 to One hundred and ninety-five Pounds, but
 shall be under Two hundred Pounds: And
 200*l.* or } $\frac{1}{10}$
 upwards } One Tenth Part of such Income, if the same
 shall amount to Two hundred Pounds, or
 upwards: Which respective Rates shall be
 charged and assessed by Commissioners, to be
 chosen for that Purpose in the Manner here-
 in-after directed.

III. And

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III. And be it further enacted, That every Person having a Child or Children born in Wedlock, and maintained principally by such Person at his or her Expence, whether such Child or Children be the Child or Children of him or her, or of his or her Wife or Husband by any former Marriage, shall be entitled to the respective Abatements following, (that is to say); Any Person whose Income is Sixty Pounds a Year or upwards, and under Four hundred Pounds a Year, having such Child or Children, shall have an Abatement after the Rate of Five Pounds *per Centum* for each such Child: Any Person whose Income is Four hundred Pounds a Year or upwards, and under One thousand Pounds a Year, an Abatement after the Rate of Four Pounds *per Centum* for each such Child, where any of the Children are or is of an Age exceeding Six Years; and where all such Children are under the Age of Six Years, then an Abatement after the Rate of Three Pounds *per Centum* for each such Child: Any Person having an Income of One thousand Pounds a Year or upwards, and under Five thousand Pounds a Year, an Abatement after the Rate of Three Pounds *per Centum* for each such Child, where any of such Children are or is of an Age exceeding Six Years; and where all such Children are under that Age, then an Abatement after the Rate of Two Pounds *per Centum* for each such Child: And all Persons having an Income of Five thousand Pounds a Year or upwards,

upwards, an Abatement after the Rate of Two Pounds *per Centum* for each such Child, where any of such Children are or is of an Age exceeding Six Years; and where all such Children are under the Age of Six Years, then an Abatement after the Rate of One Pound *per Centum* for each such Child: Which Abatements shall be allowed by the respective Commissioners for the Purposes of this Act, and for hearing and determining Appeals under this Act, upon Delivery of a Declaration stating the Number of such Person's Children, and on Proof made, to the Satisfaction of the said Commissioners, of the Truth of the Matters contained in such Declaration; and the said Commissioners shall cause the said Abatements to be deducted from the Amount of such Person's Assessment, as the Case shall require.

This Act not to affect the Stock of Friendly Societies established under 33 Geo. III, c. 54.

IV. Provided always, and be it further enacted, That nothing in this Act contained shall be construed to extend to charge the Stock or Fund of any Friendly Society established under or by virtue of an Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Encouragement and Relief of Friendly Societies.*

Nor Corporations, &c. established for charitable Purposes only.

V. Provided also, and be it further enacted, That no Corporation, Fraternity, or Society of Persons established for charitable Purposes only, shall be chargeable under this Act, in respect of the Income of such Corporation, Fraternity, or Society.

VI. Pro-



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VI. Provided also, and be it further enacted, That no Annual Officer presiding over any Corporation or Royal Burgh, shall be chargeable by virtue of this Act in respect of the Income derived from his Salary and Emoluments in respect of such Office.

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VII. Provided also, and be it further enacted, That no Rector or Vicar shall be charged in respect of any Stipend paid to a Curate, such Rector or Vicar being usually resident, and ordinarily doing Duty in some Parish of which he is Rector or Vicar, or having some other legal Excuse for not residing on such Rectory or Vicarage.

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VIII. Provided also, and be it further enacted, That no Person who shall, on or after the passing of this Act, actually be in *Great Britain* for some temporary Purpose only, and not with any View or Intent of establishing his or her Residence therein, shall be chargeable with the Duties imposed by this Act as a Person actually residing in *Great Britain*, but shall be chargeable nevertheless with any Duties to which such Person might, on or after the said Fifth Day of *April* One thousand seven hundred and ninety-nine, be chargeable by virtue of the said Act of the Thirty-eighth Year of His Majesty's Reign, if this Act had not been made; and the said Act of the Thirty-eighth Year of His Majesty's Reign, and all the Provisions therein contained, shall be in full Force, with

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with respect to such Person, as if this Act had not been made.

If the Income of such Persons be charged under that Act and this, Deduction may be made on Account of such double Charge.

IX. Provided also, and be it further enacted, That if the Income of any Person, being in *Great Britain* for such temporary Purpose only, or any Part thereof, shall be charged under the said recited Act, and also under this Act, it shall be lawful for the respective Commissioners for the Purposes of this Act, or for hearing and determining Appeals under this Act, on Proof upon Oath of a double Charge, to make such Deduction on Account thereof, as to the said respective Commissioners shall seem just and proper.

Persons occasionally absent from *Great Britain*, at the Time of the Execution of this Act, shall be charged under this Act on the Whole of their Income. [See § 38, 39, 73, 88.]

X. And be it further enacted, That any Subject of His Majesty, whose ordinary Residence shall have been in *Great Britain*, and who shall have departed from *Great Britain*, and gone into any Parts beyond the Seas, for the Purpose only of occasional Residence, at the Time of the Execution of this Act, shall be deemed, notwithstanding such temporary Absence, a Person chargeable in respect of his or her Income, as a Person actually residing in *Great Britain*; and shall be assessed and charged accordingly (in the Manner herein-after directed) upon the whole Amount of his or her Income, whether the same shall arise from Property in *Great Britain* or elsewhere, or from any Profession,

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Profession, Office, Pension, Stipend, Employment, Trade, or Vocation, in *Great Britain* or elsewhere.

XI. And be it further enacted, That the respective Persons authorized or appointed to be Commissioners for executing, and acting in the Execution of, the Acts relative to the Duties on Houses, Windows, or Lights, or other the Duties placed under the Management of the Commissioners for the Affairs of Taxes, shall, from Time to Time, cause Lists to be made of such Persons who are or shall be named or described in or by any Act or Acts passed or to be passed in the present or any future Parliament, to act as Commissioners of Land Tax or Supply, or other the Duties aforesaid, within their County, Riding, Shire, Stewartry, or Place, and who shall be qualified as by this Act is required, and Ten other Persons at the least, also so qualified, for each Division of such County or Riding, and for each City, Borough, Town, or Place in *England*, for which Commissioners are or shall be separately named in such Act or Acts, or for each Shire, Stewartry, or Place in *Scotland*, if so many Persons can be found qualified as by this Act is required, or so many as can be found so qualified therein respectively; for which Purpose the said acting Commissioners, or any Two of them, acting for any Division of any County or Riding, or any City, Borough, Town, or Place in *England*,

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been returned on the Pannel to serve) as Grand Jurors for each County, &c. in *England*; (at a Meeting to be summoned by the Sheriff within 10 Days after Receipt of such Lists;) and before the Barons of the Exchequer in *Scotland*. Such Grand Jurors and Barons shall select a competent Number, duly qualified, from such Lists, to be Commissioners under this Act; and for supplying Vacancies, in the Order in which they shall be selected: If a sufficient Number cannot be found qualified, the Deficiency may be supplied from the Lists of the adjoining Counties, &c. The Number of Commissioners in any One District not to exceed

England, or for any Shire, Stewartry, or Place in *Scotland*, who shall receive Notice of this Act, shall appoint a Day and Time for holding the First Meeting for the Purpose of making out such Lists as aforesaid, (containing the Places of Residence respectively of the Persons named therein to act within their respective Divisions, Cities, Boroughs, Towns, or Places, in *England*, and Shires, Stewartries, and Places in *Scotland*); which Meeting shall be holden within the Space of Seven Days after any Two Commissioners of such Division, City, Borough, Town, or Place in *England*, or Shire, Stewartry, or Place in *Scotland*, shall be required by any Inspector or Surveyor to hold the same: And the said Commissioners present at any Meeting held for the Purposes aforesaid, shall make out and deliver such Lists, signed by the Majority of the Commissioners present at such Meeting, to the Clerk of such Commissioners, who shall forthwith transmit the same to the Commissioners for the Affairs of Taxes; who shall (in respect of Lists made in *England*) cause the same to be laid before such Persons who shall have served, or have been returned upon the Pannel of Jurors to serve, as Jurors upon the Grand Inquest of the County at large, or of the City, Borough, Town, or Place, being respectively a County of itself, at any Assize or Sessions of Oyer and Terminer and General Gaol Delivery, within the Space of Four Years before the passing of this Act; or so many

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many of them as shall be present at any Meeting to be holden in pursuance of the Summons of the Sheriff for the same County, City, Borough, Town, or Place, (which Summonses the said Sheriffs, or their Deputies respectively, shall cause to be issued, returnable within Ten Days after the Transmision of such Lifts to them respectively); and in respect of Lifts made in *Scotland*, the same shall be laid before the Barons of the Exchequer there: And the Persons present at such Meeting, and the said Barons respectively shall, out of such Lifts, select such Number of Persons, qualified as hereby is required, as shall be necessary for carrying into Execution the general Purposes of this Act, and for supplying from Time to Time any Vacancy that may arise as herein-after mentioned; and shall appoint such Persons to be Commissioners for such Purposes, in and for the whole County, Riding, Shire, Stewartry, City, Borough, Town, or Place, in the Order in which they shall be selected to serve; and if in *England* shall appoint who and what Number shall act for each Division of any County or Riding, and for each City, Borough, Town, or Place therein, for which Commissioners are or shall be separately named as aforesaid: And if the Persons present at the said Meeting, or the said Barons respectively, shall not find in any Lifts sufficient Numbers of Persons qualified to be Commissioners, they shall select such Number from the Lifts

Five, nor less than T and their Names to l returned t the Tax C fice.

Lists of any adjoining or neighbouring Division or Divisions of the same County, Riding, or Place, or from the County at large adjoining to any City, Borough, or Town, being a County of itself, if in *England*; and if in *Scotland*, from the Lists of any adjoining or neighbouring Shire, Stewartry, or Place, as may be necessary: And such Persons shall be declared to be so appointed Commissioners as aforesaid in the Order in which they shall be selected and set down in Writing by the said Persons and Barons respectively, or the Majority of them there present; and they shall be Commissioners for the Purposes of this Act in the Order in which they shall be so appointed: Provided always, That the Number of Commissioners to be appointed to act together in any one Division, or in any City, Borough, Town, or Place in *England*, or any one Shire, Stewartry, or Place in *Scotland*, shall not exceed the Number of Five, or be less than Two: And the Names of the Persons so to be appointed shall from Time to Time be returned to the Commissioners for the Affairs of Taxes at their Office.

Commissioners not restrained from acting in any other Part of the County, *etc.*

XII. Provided always, and be it further enacted, That nothing herein contained shall be construed to restrain the said Commissioners, or any of them, from acting as Commissioners in any other Part of the County, Riding, or Place, for which they are appointed.

XIII. And

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XIII. And be it further enacted, That any Persons, qualified as by this Act is required, may at any Time after such Lifts shall be returned, cause their Names to be inserted in such Lifts, by giving Notice thereof to the Commissioners for the Affairs of Taxes.

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XIV. And be it further enacted, That the several Clerks of Assize shall, as soon as conveniently may be after the passing of this Act, transmit to the Commissioners for the Affairs of Taxes, true and perfect Copies of the several Pannels of Persons returned within the Period before mentioned, to serve as Jurors as aforesaid, within the several and respective Counties, Ridings, Cities, Towns, and Places in *England*, who are empowered by this Act to select and appoint Commissioners under this Act; and the proper Officers in *Scotland* shall, in like Manner, return to the said Barons Lifts of Persons who shall have been summoned to serve as Jurors in *Scotland*, within the like Period; which Lifts, together with the Lifts of Persons qualified to act as Commissioners under this Act, the said Commissioners for the Affairs of Taxes shall transmit to the said Sheriffs, with Directions to them to summon, within the Time herein-before limited, the respective Persons who are empowered as aforesaid to select and nominate Commissioners at such Places as such Sheriffs shall respectively name; which Summons shall respectively be

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by publick Advertisements, signed by such Sheriffs or their Deputies, and inserted in some Newspapers usually circulated in the respective Counties, Ridings, Shires, Stewartries, and Places aforesaid, Four Days at least before the Day to be named for the Meeting of such Persons for the Purposes before mentioned.

In *Lincolnshire* Lists shall be returned by Commissioners for the Hundreds and Subdivisions in *Lindsey*, &c. and separate Commissioners be chosen for such Hundreds, &c.

XV. Provided also, and be it further enacted, That, within the County of *Lincoln*, Lists of Persons, qualified to act as Commissioners for the Purposes of this Act, shall be returned by the respective Commissioners acting for the several Hundreds and Subdivisions within the several Divisions of *Lindsey*, *Holland*, and *Kesteven*, within the said County; and that separate Commissioners shall be chosen to act within those respective Hundreds and Subdivisions, in like Manner as herein-before directed to be done, within the several Divisions of the other Counties herein mentioned.

The said Grand Jurors, &c. shall appoint Three Persons qualified as directed in § 23 to be Commissioners of Appeal in each County, and Three more to supply Vacancies,

XVI. And be it further enacted, That the said Persons who shall have served, or have been returned to serve on the Grand Inquest as aforesaid, in *England*, and the Barons of the Exchequer in *Scotland*, shall appoint Three Persons, qualified as herein directed, to act as Commissioners of Appeal for each County at large, Riding, Shire, or Stewartry in *Great Britain*, and also Three other Persons at the least, if so many can be found

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found qualified, in like Manner to supply Vacancies as herein is mentioned: And the Names of such Persons shall be returned to the Commissioners for the Affairs of Taxes at their Office; who shall give Notice of such Appointment to such Commissioners of Appeal; who shall forthwith appoint a Time and Place for their First Meeting, for the Purpose of hearing and determining Appeals to be made by virtue of this Act, which shall be Ten Days at least before the First Instalment of the Duty granted by virtue of this Act shall become payable: And such Meeting or Meetings shall be held from Time to Time, with or without Adjournment, so long as any such Appeal shall be depending: And the said Commissioners of Appeal shall also, Ten Days at the least before any subsequent Instalment of the Rates hereby granted shall become payable, in case any Appeals shall be then depending, hold a Meeting or Meetings at such Time or Times and Place as shall be appointed by them, for hearing and determining such Appeals; and that such Meetings shall from Time to Time be held, with or without Adjournment, so long as any such Appeal shall be depending: And the said Commissioners of Appeal shall cause publick Notice to be given of their said First and subsequent Meetings for the Purpose of hearing and determining Appeals, in the Manner herein directed.

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In *London* the Mayor, Aldermen, and Common Council shall elect six qualified persons; (Three of whom shall be Aldermen;) from which Number the Mayor and Aldermen shall choose Three; the Bank shall also choose Two other Persons; the *East India* Company, the *South Sea* Company, and the *Royal Exchange* and *London Insurance* Companies, each One; to be Commissioners for *London*.

XVII. Provided always, and be it further enacted, That within and for the City of *London*, the Mayor, Aldermen, and Common Council, in Common Council assembled, shall elect Six Persons, qualified as herein is required, Three of whom at the least shall be Aldermen; out of which Number so to be elected the Mayor and Aldermen shall choose Three: And the Governors and Directors of the Bank of *England* shall choose Two other Persons: And the Directors of the United Company of Merchants of *England* trading to the *East Indies*, shall choose One other Person: The Sub-Governor, Deputy Governor, and Directors of the *South Sea* Company, shall choose One other Person: And the Governors and Directors of the *Royal Exchange* Insurance Company, and the Governors and Directors of the *London Insurance* Company, shall each choose One other Person, qualified as by this Act is required: And the Three Persons so chosen by the Mayor and Aldermen, together with the other Persons respectively chosen as aforesaid, shall be Commissioners for the Purposes of this Act, within and for the said City of *London*: And the Names of the Persons so chosen shall be returned to the Commissioners for the Affairs of Taxes.

The Three Commissioners of Appeal in *London* shall be chosen, One by the

XVIII. And be it further enacted, That within and for the said City of *London*, the Commissioners for hearing and determining Appeals shall be chosen as follows; *videlicet*,
the

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the said Mayor and Aldermen of the said City shall choose One Person to be such Commissioner: The said Governors and Directors of the Bank of *England*, the said Directors of the United *East India* Company, and the said Governors and Directors of the *South Sea* Company, shall choose One other Person to be such Commissioner: And the said respective Governors and Directors of the several Insurance Companies before-mentioned, shall choose a Third Person to be such Commissioner: And the Three Persons so chosen as last aforesaid, shall be Commissioners for hearing and determining Appeals within and for the said City: And their Names shall be returned to the Commissioners for the Affairs of Taxes.

XIX. Provided always, and be it further enacted, That within and for the County of *Middlesex*, (except the District of the *Tower Hamlets*, called *The Tower Division*), the Sheriff shall cause to be summoned such Jurors only who shall have been returned from the Hundred of *Ossulston*, in the said County, on the Pannel of the Grand Jury in the Court of our Lord the King before the King Himself at *Westminster*, within the Period before mentioned.

XX. And be it further enacted, That within and for the District of the *Tower Hamlets*, commonly called *The Tower Division*, in the County of *Middlesex*, it shall be lawful

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Division,
Lieutena
&c. of t
Tower
summon

acting Justices, who shall select Commissioners and Assistants to the Commercial Commissioners for such Division.

for the Lieutenant of the Tower of *London*, or Deputy Lieutenant, or Major thereof, to summon the Justices of the Peace acting in and for the said Division at the Time of passing this Act, and who shall continue so to act until they shall be so respectively summoned : And such Justices being so summoned shall select the several and respective Commissioners to act for such Division under this Act for any of the Purposes herein mentioned, in the same Manner, and with the same Powers, as the Grand Inquest of any County is hereby empowered to do, and also certain other Persons to supply Vacancies as they shall arise, in the Manner before-mentioned ; and also so many other Persons as they shall think necessary, to be Assistants to the Commercial Commissioners to be appointed under this Act ; And the Names of the Persons so chosen shall be returned to the Commissioners for the Affairs of Taxes.

[See § 98, 110, &c.]

When a Commissioner, or Commissioner of Appeal, shall die or decline to act, the Person next in Order in the Lists shall be appointed in his Room ; and the Grand Jurors, &c. shall from Time to Time select and add

XXI. And be it further enacted, That when and so often as any One or more of the Commissioners for the Purposes of this Act, or any of the Commissioners for hearing and determining Appeals under this Act, named or appointed to act for any County, Riding, Shire, Stewartry, or Place in *Great Britain*, or any Division, City, Borough, Town, or Place within the same, shall die, or decline to act in the Execution of the Powers and Trusts thereof, or, having begun to act, shall decline to act any further therein, then

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then and in every such Case, the Person or Persons, next in Order on such Lists, shall be appointed the Commissioner or Commissioners, in the Place of the Commissioner or Commissioners so refusing or declining to act, or dying: And the Jurors who shall from Time to Time serve on the Grand Inquest at the Assizes or Sessions of Oyer and Terminer and General Gaol Delivery, and the several and respective Persons before-mentioned, in *England*, and the Barons of the Exchequer in *Scotland*, shall respectively, as often as Occasion shall require, select and add new Names to the Persons before selected; who shall respectively in their Order be a Commissioner or Commissioners for the Purposes of this Act, or a Commissioner or Commissioners of Appeals, as the Case may require, as and when any such Vacancy shall happen: And when any such Commissioner appointed to act for any City, Borough, Town, or Place shall die, or refuse or decline to act as aforesaid, then and in every such Case, the Place of the Commissioner so dying, or refusing or declining to act, shall be filled up in such Manner, and by the same Persons, as the said Commissioner was appointed.

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XXII. And be it further enacted, That every Person to be appointed a Commissioner for the Purposes of this Act, and every Person appointed to hear and determine Appeals, before he shall begin to act therein

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(except in administering the Oath herein-
after expressed) shall take the following
Oath; (that is to say),

Oath,

I *A. B.* do swear, That I will truly, faith-
fully, impartially, and honestly, ac-
cording to the best of my Skill and Know-
ledge, execute the several Powers and Au-
thorities vested in me by an Act of the
Thirty-ninth Year of the Reign of His
Majesty King *George the Third*, intituled,
[*Here set forth the Title of this Act*]: And
that I will exercise the Powers entrusted
to me by the said Act, in such Manner
only as shall appear to be necessary for the
due Execution of the same: And that I
will judge and determine upon all Matters
and Things which shall be brought before
me under the said Act, without Favour,
Affection, or Malice: And that I will not
disclose any Particular contained in any
Schedule of Income, or any Evidence or
Answer given by any Person who shall be
examined or make Affidavit respecting the
same, except in such Cases and to such
Persons only where it shall be necessary to
disclose the same for the Purposes of this
Act, or in order to, or in the Course of, a
Prosecution for Perjury committed in such
Examination or Affidavit.

‘ So help me GOD.’

to be admini-
stered by any
Commissioner.

Which Oath any One of the respective Com-
missioners appointed for the Purposes of this
Act,

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Act, or to hear and determine Appeals under the same, is hereby authorized to administer; and which Oath so taken shall be subscribed by the Party taking the same; and the Names of all Persons so subscribing shall, within One Month afterwards, be transmitted to the Office of the Commissioners for the Affairs of Taxes: And if any Person shall act as a Commissioner for the Purposes of this Act, or as a Commissioner for hearing and determining Appeals, before he shall have taken the Oath herein mentioned (except in administering the same), he shall, for every such Offence, forfeit and pay the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the said first recited Act.

er, and subscribed by Party swearing, and the Names returned to the Tax Office

Penalty on acting as a Commissioner, without taking the Oath, 100l.

XXIII. Provided always, and be it further enacted, That no Person shall be capable of acting as a Commissioner for the Purposes of this Act, within or for any County at large, Riding, Shire, Stewartry, City, Borough, Town, or Place in *Great Britain*, who shall not be possessed of a Personal Estate of the Value of Ten thousand Pounds; or who shall not be seised or possessed of an Estate of the like Nature, and of Thrice the Value or more, as is or shall be required as the Qualification of a Commissioner to act in the Execution of an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for granting an Aid to His Majesty by a Land Tax*, to

Qualification of Commissioners for Counties at large, &c. 10,000l. Personal Estate, or Thrice the Value of the Qualification required for a Commissioner of Land Tax,

be

be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight, in such County at large, Riding, Shire, Stewartry, City, Borough, Town, or Place; or shall be the Heir Apparent of a Person seised or possessed of an Estate of the like Nature, and of Thrice the Value, or more, of the Estate of which a Person ought to be seised or possessed in order to qualify his Heir Apparent to be a Commissioner to act in the Execution of the said Act: Nor shall any Person be capable of acting as a Commissioner for hearing and determining Appeals in pursuance of this Act, in any County, Riding, Shire, or Stewartry, who shall be a Commissioner for the Purposes of this Act; nor unless such Person shall in like Manner be possessed of a Personal Estate of the Value of Twenty thousand Pounds; or be seised or possessed of an Estate of the like Nature, and of Twice the Value, or more, as is required by this Act, for a Commissioner for the Purposes of this Act as aforesaid; or shall be Heir Apparent of some Person who shall in like Manner be seised or possessed of a like Estate as aforesaid, of Twice the Value, or more, of the Estate of which a Person ought to be seised or possessed in order to qualify his Heir Apparent to be a Commissioner for the Purposes of this Act.

No Commissioner shall be capable of being a Commissioner of Appeals.

Qualification of Commissioners of Appeal to be Twice the Value of that required for Commissioners.

Qualification of Commissioners in Cities (being

XXIV. Provided also, and be it further enacted, That no Person shall be capable of acting as a Commissioner for the Purposes of

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of this Act, within or for any City, Borough, Town, or Place, being respectively a County of itself, who shall not be possessed of a Personal Estate of the Value of Three thousand Pounds; or be seised or possessed of an Estate of the like Nature and of Three Fifths of the Value, as is required by this Act for a Commissioner for the Purposes of this Act, within a County at large: Nor within any of the Inns of Court, Inns of Chancery, or Liberty of the Rolls, who shall not be possessed of a Personal Estate of the Value of Three thousand Pounds, or be seised or possessed of an Estate of the like Nature and Value as is required by this Act for a Commissioner for the Purposes of this Act for any Borough, Town, or Place: And that within and for any such City, Town, or Place, being a County of itself, the Magistrates and Justices of the said City, Town, or Place, shall be summoned, together with such Jurors as afore said, to act in the Selection and Nomination of the respective Commissioners to be appointed under this Act.

Counties
3,000l. Personal Estate
or Three
Fifths of
Qualification
for a County
at large;
the Inns of
Court, &
3,000l., or
Qualification
for a Borough
&c.

In such Cases
the Magistrates,
& Justices
shall be summoned
with the Grand
Jurors.

XXV. Provided also, and be it further enacted, That nothing herein contained shall be construed to require more than One Third of any Qualification, consisting of Lands, Tenements, or Hereditaments, to be situate within the respective County, Riding, Shire, or Stewartry, for which any Person shall be appointed to act as a Commissioner.

Only One
Third of
Qualification
in Land,
need be
in the County
&c.

XXVI. Pro-

Land and
Personalty
may be valued
together as a
Qualification :
100*l.* Person-
alty to be
equivalent to
4*l.* *per Annum*
from Land.

XXVI. Provided also, and be it further enacted, That any Person whose Estate shall consist of Lands, Tenements, or Hereditaments, and also of Personal Estate, to any of the respective Values herein-before required, estimating in every such Case One hundred Pounds Personal Estate, and Four Pounds *per Annum* of Estate in Lands, Tenements, or Hereditaments, as equivalent to each other, may act as a Commissioner for any of the Purposes of this Act, as if such required Value had wholly arisen from Lands, Tenements, or Hereditaments, or wholly from Personal Estate; any Thing in this Act contained to the contrary notwithstanding.

Penalty on a
Commissioner
acting without
being so qual-
ified 50*l.*

[§ 114.]

XXVII. And be it further enacted, That if any Commissioner for any of the Purposes of this Act before or after mentioned, or any other Person herein required to be seised or possessed of a Qualification to act in the Execution of this Act, shall act therein, or in any of the Powers therein contained and vested in such Commissioner, or other Person as aforesaid, without being duly qualified as by this Act is required, every such Person shall forfeit and pay, for every such Offence, the Sum of Fifty Pounds; to be recovered as any Penalty may be recovered by virtue of the said first recited Act.

If there be not
a sufficient
Number of
Commission-

XXVIII. Provided also, and be it further enacted, That in case there shall not be a sufficient Number of Commissioners for the Purposes

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Purposes of this Act, for any City, Borough, Town, or Place, for which by this Act such Commissioners are particularly to be appointed, capable of acting according to the Qualification required by this Act, then in every such Case any of the Commissioners for the Purposes of this Act, appointed for the County at large within which such City, Borough, Town, or Place shall be situate, or next adjoining thereto, may and they are hereby required to act as Commissioners for the Purposes of this Act, for such City, Borough, Town, or Place.

ers duly qualified for any City, *etc.* Commissioners for the County at large may act within such City, *etc.*

XXIX. Provided also, and be it further enacted, That if there shall not have been a grand Inquest impannelled within the Period before-mentioned, in any City, Town, or Place, being a County of itself, it shall be lawful for the Sheriff of such City, Town, or Place, to summon the Persons named in the Commission of the Peace for such City, Town, or Place, at the Time of passing this Act, and who shall continue so to act until they shall be so respectively summoned; and such Magistrates and Justices, being so summoned, shall select the several and respective Commissioners to act for such City, Town, or Place, under this Act, for any of the Purposes herein-mentioned, in the same Manner, and with the same Powers, as the Grand Inquest of such City, Town, or Place, if impannelled within the Period before-mentioned, together with such Persons in the Commission

If no Grand Jury shall have been impannelled in any City, *etc.* within the Time mentioned in § 11, the Sheriff may summon the acting Justices of the Peace for such City, *etc.* who shall then select the Commissioners for the same.

Commission of the Peace, might have done; and also certain other Persons to supply Vacancies, as the same shall arise, in the Manner before-mentioned; and also so many other Persons as they shall think necessary to be Assistants to the Commercial Commissioners to be appointed under this Act, if any shall be appointed for such City, Town, or Place: And the Names of the Persons so chosen shall be returned to the Commissioners for the Affairs of Taxes.

If it shall appear that One Set of Commissioners of Appeal cannot perform the Duty for the whole County or Riding, Two or more Sets may be named to act for several Divisions; and then a Commissioner of Appeal may be a Commissioner under this Act in another Division.

XXX. Provided always, and be it further enacted, That if it shall appear to the Persons assembled for the Purpose of naming Commissioners of Appeals as aforesaid for any County or Riding in *England*, that by Reason of the Extent of such County or Riding, or the relative Situations of different Parts thereof, one Set of Commissioners of Appeal cannot conveniently perform the Duties required of such Commissioners by this Act, it shall be lawful for such Persons to name Two or more Sets of Commissioners of Appeal to act for different Parts of such County, or Divisions of such County or Riding, describing, in an Order to be made by such Persons for such Purpose, for what Part of such County or Riding, each of such Sets of Commissioners of Appeal shall respectively act; and in such Cases it shall be lawful for any Person acting as a Commissioner of Appeal for one Part of such County or Riding, to act as a Commissioner for the Purposes

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Purposes of this Act in any other Part of such County or Riding, in which he shall have no Jurisdiction as a Commissioner of Appeal.

XXXI. And be it further enacted, That it shall be lawful for the Commissioners for the Purposes of this Act, and also for the Commissioners appointed for hearing and determining Appeals under this Act, and they are hereby respectively authorized and empowered, in any Matter before them concerning the Execution of this Act, to examine any Person or Persons willing to be examined in such Matter, and to administer an Oath or solemn Affirmation to such Person or Persons, according to the Directions of this Act, and also to receive any Affidavit or Deposition in Writing upon Oath or Affirmation, which shall be made in such Manner as by the said first recited Act of the Thirty-eighth Year before-mentioned is required with respect to Affidavits or Depositions taken under the Authority of that Act, and also any Affidavit or Deposition in Writing upon Oath or Affirmation, which shall be made in any Parts beyond the Seas, before any Magistrate of the Country, Territory, or Place, where the Person making such Oath or Affirmation shall also reside, and which shall be certified and transmitted to the said respective Commissioners under the Hand and Seal of such Magistrate; provided that in every Affidavit, Deposition,

Commissioners and Commissioners of Appeal may examine on Oath any Persons willing to be examined, and may receive Affidavits and Depositions in Writing, in any Matter before them concerning the Execution of this Act.

Requisites in such Affidavits, &c.

or

or Affirmation, there be expressed the Addition of the Party making the same, and the particular Place of his or her Abode, and the same be entitled an Affidavit, Deposition, or Affirmation, made in pursuance of this Act.

Persons giving false Evidence on such Examination, &c. shall be liable to the Penalties of Perjury.

XXXII. And be it further enacted, That if any Person upon any such Examination on Oath or Affirmation, or in any such Affidavit, Deposition, or Affirmation, shall wilfully and corruptly give false Evidence, or shall wilfully and corruptly swear or affirm any Matter or Thing which shall be false or untrue, every such Person so offending, and being thereof duly convicted, shall be and is hereby declared to be subject and liable to such Pains and Penalties as by any Law now in being Persons convicted of wilful and corrupt Perjury are subject and liable to.

Indictments, &c. may be tried in the County where the Affidavit, &c. was exhibited.

XXXIII. And be it further enacted, That any Indictment or Information for Perjury committed in any such Affidavit, Deposition, or Affirmation, as aforesaid, whether the same shall be taken or made within *Great Britain* or without, shall and may be laid, tried, and determined, in the County where such Affidavit, Deposition, or Affirmation, shall be exhibited to the Commissioners, in pursuance of this Act.

Surveyors and Inspectors to take the following

XXXIV. And be it further enacted, That the several Surveyors and Inspectors, who are

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are or shall be appointed to put in Execution this present Act, shall, before they shall respectively enter upon their Office, take the following Oath; (that is to say),

I *A. B.* do swear, That in the Execution Oath. of an Act, intituled, [*here set forth the Title of this Act*], I will examine and revise all Statements delivered within my District; and in surcharging the Schedules of Income, and in objecting to Deductions made therefrom, I will act according to the best of my Information and Knowledge: And that I will conduct myself therein without Favour, Affection, or Malice: And that I will exercise the Powers entrusted to me by the said Act, in such Manner only as shall appear to me to be necessary for the due Execution of the same, or as I shall be directed by the Commissioners for the Affairs of Taxes; or any Three or more of them: And that I will not disclose any Particular contained in any Statement or Schedule of Income, or any Evidence or Answer given by any Person who shall be examined or make Affidavit, Deposition; or Affirmation, respecting the same in pursuance of the said Act, except in such Cases, and to such Persons only, where it shall be necessary to disclose the same for the Purposes of the said Act, or in order to, or in the Course of, a Prosecution for Perjury committed in such Examination or Affidavit. ' So help me GOD.'

Clerk to the
respective
Commission-
ers to take the
following

XXXV. And be it further enacted, That every Person to be appointed a Clerk to the said respective Commissioners shall, before he shall enter upon his Office, take the following Oath; (that is to say),

Oath:

‘ I *A. B.* do swear, That I will not disclose
‘ any Particular contained in any State-
‘ ment or Schedule of Income, or any Evi-
‘ dence or Answer given by any Person who
‘ shall be examined or make Affidavit, De-
‘ position, or Affirmation, respecting the
‘ same, in pursuance of an Act, intituled,
‘ [*here set forth the Title of this Act,*] except
‘ in such Cases, and to such Persons only,
‘ where it shall be necessary to disclose the
‘ same for the Purposes of the said Act, and
‘ as I shall be directed so to do by Two at
‘ least of the Commissioners acting for the
‘ Division or Place for which I have been
‘ appointed, or in order to, or in the Course
‘ of, a Prosecution for Perjury committed
‘ in such Affidavit, Deposition, or Affir-
‘ mation.

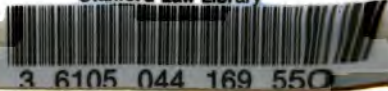
‘ So help me GOD.’

Powers, &c.
of 38 Geo. III,
c. 16, and all
other Acts re-
lative to the
Duties under
the Manage-
ment of the
Commission-
ers of Taxes,
extended to

XXXVI. And be it further enacted, That the several Commissioners who shall be appointed for the Purposes of this Act, and also the several Persons appointed, or to be appointed Inspectors, Surveyors, Assessors, or Collectors, to put in Execution the said Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An*
Act

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Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War, or the several Acts relative to the Duties under the Management of the Commissioners for the Affairs of Taxes, or any of them, shall, and they are hereby respectively empowered and required to do all Things necessary for putting this Act in Execution, with relation to the Rates and Duties hereby granted, in the like, and in as full and ample a Manner, as they or any of them are or is authorized to put in Execution the Acts above-mentioned, or any of them, or any Matters or Things therein contained : And the Rates and Duties hereby granted shall and may be ascertained, managed, collected, recovered, paid over, and accounted for, under such Penalties, Forfeitures, and Disabilities, and according to such Rules, Methods, Directions, and Provisions as the Rates and Assessments granted by the said Act passed in the Thirty-eighth Year before-mentioned, and other the Rates and Duties now under the Management of the Commissioners for the Affairs of Taxes, or any of them, are, or is, or may be ascertained, managed, collected, recovered, paid over, and accounted for, (except as far as any of the said Rules, Methods, Directions, and Provisions are expressly varied by this Act); and all and every the Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things contained in the said Act, or any Act of the

this Act; except where expressly varied by this Act.

same Session of Parliament relating thereto, for the assessing, surcharging, mitigating, abating, vacating, hearing, determining, or adjudging the Assessments on the Amount of the Rates to be charged under the Authority of the said Act, or for advancing or paying the Rates and Duties charged thereby, either to the Bank of *England*, or to the Collectors appointed for that Purpose, or for accounting for the same; and also all the Powers, Authorities, Rules, Penalties, Clauses, Matters, and Things, contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, (as far as the same several Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, are respectively applicable to the Rates and Duties granted by this Act, and not expressly varied or otherwise provided for hereby), shall severally and respectively be in full Force, and duly observed, practised, and put in Execution throughout the Kingdom of *Great Britain*, for the several Purposes of this Act, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in the Body of this Act.

Commission-
ers acting
under the pre.

XXXVII. And be it further enacted,
That the Commissioners acting in the Exe-
cution

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cution of the Acts relative to the said present Duties shall, at their First Meeting to be held under this Act, as is herein-before directed, or any Two of them present at such Meeting, direct their Precept or Precepts to the Assessors of the several Parishes and Places within their respective Divisions, requiring them to appear before the said Commissioners at such Time and Place as they shall appoint, not exceeding Fourteen Days after such Precept; and shall, at such their Appearance, issue to such Assessors the Instructions and Directions duly filled up and signed by Two or more of them, and such Warrants under the Hands and Seals of Two or more of them, as the Surveyors and Inspectors shall have had delivered to them for that Purpose, under the Direction of the Commissioners for the Affairs of Taxes.

sent Acts shall, at their First Meeting, [see § 11.] summon the Assessors to appear within 14 Days, and issue the Instructions and Warrants delivered by the Surveyors and Inspectors under Directions of the Tax Office. [See § 49.]

XXXVIII. And be it further enacted, That the Assessors of the Duties under the Management of the Commissioners for the Affairs of Taxes, for the Year ending on the Fifth Day of April One thousand seven hundred and ninety-nine, shall, within Fourteen Days after the Date of the Precept so to be delivered to them as aforesaid; and the Persons to be appointed Assessors of any of the Duties under the like Management, after the Fifth Day of April One thousand seven hundred and ninety-nine, shall, within Fourteen Days after the Date of the Precept which shall be issued to them by the Commissioners

See Act of 29 & 40. C. 3.
Assessors shall *repeated* yearly give *1st* Notice to Householders *277.* and Persons occupying distinct Apartments, to deliver within 14 Days Lists signed by them, containing the Name of every *Longer, Inmate, &c.* (except Servants and Infants), resident in such House or Apartment;

and also Lists of Persons residing Abroad, Infants, married Women, &c. entitled to Income in the Receipt of such Householder as Trustee, and the Names of his Co-Trustees, if any; and also of Persons receiving Income from Property of which any Householder is Trustee; which Lists such Householder, *etc.* shall make out accordingly; and also a Statement of the Sum he means to contribute, (according to a Form in Schedule B.) as not less than the just Proportion of his Income under this Act; and also a like Statement of the Sum to be contributed by any Person whose Income such Householder, *etc.*

missioners for the Purposes of this Act, in every Year, during the Term herein mentioned, give Notice to every Householder within the Limits of the Places for which such Assessors shall so act, or leave the same at his or her Dwelling House: And, where any Dwelling House shall be let in different Apartments, and occupied distinctly by different Families or Persons, who shall either be separately and distinctly charged to the Duties on Windows and Lights, or where the Landlord of such Dwelling House shall, by reason of the same being so let, be charged to the said Duties, also give or leave the like Notice to or for the Occupier of each such distinct Apartment, to prepare and deliver, within Fourteen Days next ensuing the Day of serving such Notice, a List in Writing, containing, to the best of his or her Belief, the proper Name of each and every Lodger, Inmate, and other Person, (except Servants and Infants not having any Income chargeable by virtue of this Act); resident in such Dwelling House, or distinct Apartment; and also a List, containing the proper Name of every Person not resident in Great Britain, and of every Infant, Idiot, Lunatick; and Married Woman, who shall have or be entitled to any Income chargeable by virtue of this Act, which shall be in the actual Receipt of such Householder or Occupier, as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, either separately,

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or jointly with any other Person or Persons, and if jointly with any other Person or Persons, then the proper Name of every such other Person or Persons; and also the Name or Names of every other Person or Persons for whom any Householder or Occupier shall hold any Property as such Trustee, Guardian, Tutor, Curator, or Committee, the Income whereof shall be in the actual Receipt of such other Person or Persons: And every such Householder or Occupier shall, after such Notice so given or left, make out such Lists, and sign the same with his or her proper Name; and shall also at the same Time make out and deliver a Statement in Writing, signed by him or her, of the Sum which he or she means to pay under this Act, as his or her Contribution, (according to one of the Forms marked (B.) hereunto annexed, and as the Case may require), as being not less than the just Rate or Proportion of his or her Annual Income, estimated according to the Provisions of this Act, with which he or she ought to be charged by virtue thereof; and also a like Statement or Account in Writing, signed by him or her, of the Sum which he or she proposes should be contributed for and on Behalf of such other Person or Persons as aforesaid, for whom such Householder or Occupier is in the actual Receipt of any Income, as being not less than the just Rate and Proportion of the Annual Income of such other Person or Persons chargeable by virtue of this Act: Which

shall be in the actual Receipt of: Such Lists and Statements to be delivered to the Assessors within 14 Days: If the Householder, etc. neglect to deliver such Lists, etc. the Assessors shall return his Name and the Names of all such as ought to be returned by him in the Knowledge of the said Assessors. [See also § 67]

Lifts and Statements, or such of them as the Case shall require, according to the Provisions of this Act, every such Householder or Occupier shall deliver or cause to be delivered to such Assessor or Assessors within the Space of Fourteen Days after Service of such Notice: And if any such Householder or Occupier shall refuse or neglect to make out and sign such Lifts or Statements, or either of them, as the Case may require, and deliver the same to the Assessor or Assessors within the Time before-mentioned, then such Assessor or Assessors shall return to the said Commissioners for executing this Act, the Names of any such Householdors or Occupiers making such Default as aforesaid; and shall also make out a List, containing the Names of all such Lodgers, Inmates, and others, (except Servants and Infants not having any Income as aforesaid), resident in the Dwelling House of any such Householder or Occupier making such Default as aforesaid; and also of all Persons for whom and on whose Behalf such Householder or Occupier ought to make out and deliver such List and Statement as aforesaid (if any such there be, within the Knowledge of such Assessor or Assessors).

On receiving
Lifts of the
Names of
Lodgers, etc.
Assessors shall
give them No-
tice to return

XXXIX. And be it further enacted, That the said Assessors shall, within Seven Days after any such Lifts of Lodgers, Inmates, and others, resident in any Dwelling House or distinct Apartment, shall be delivered to them



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them as aforesaid, give or leave Notice in like Manner as aforesaid, to or for every Person so returned to them as such Lodger or Inmate, or other Person resident as aforesaid, to make out and deliver, within Fourteen Days after the Day of serving such Notice, the like List in Writing of the Persons not residing in *Great Britain*, and of Infants, Idiots, Lunaticks, and Married Women, who shall have or be entitled to any Income chargeable by virtue of this Act, which shall be in the Receipt of such Lodger or Inmate, or other Person respectively, or shall actually receive any Income derived from Property which such Lodger or Inmate shall hold as such Trustee, Guardian, Tutor, Curator, or Committee, and of the Names of such other Persons (if any) as shall be joined with him or her as Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, as is hereby required to be made out and delivered by Householders: And every such Lodger, Inmate, or other Person aforesaid, shall make out such List, and deliver the same signed as aforesaid; and shall also make out and deliver such and the like Statements of the Sum he or she means to contribute on his or her own Account, and also proposes should be contributed for or on Behalf of any other Person or Persons as aforesaid, as are hereby required to be made out and delivered by Householders: Which Lists or Statements, or such of them as the Case shall require, according

similar Lists; and on Default shall return their Names to the Commissioners, and the Names of such Persons as ought to be returned by them, in the Knowledge of the Assessors.

according to the Provisions of this Act as last-mentioned, every such Person shall deliver to such Assessor or Assessors, within the Space of Fourteen Days after Service of such Notice: And if any such Person shall neglect or refuse to make out such Lists or Statements, or either of them, as the Case shall require, and deliver the same to the Assessor or Assessors within the Time before mentioned, then such Assessor or Assessors shall return to the Commissioners the Names of all such Persons making such Default as last aforesaid; and shall also make out a List containing the Names of all Persons of and for whom such Person making such Default ought to make out and deliver such Lists and Statements as aforesaid (if any such there be within the Knowledge of such Assessor or Assessors).

Act not to extend to Persons exempted by their Poverty from Poor Rates, &c.

XL. Provided always, and be it further enacted, That nothing herein contained shall be construed to require any Notice to be delivered to, or any List or Statement to be returned by, any Person residing in any Tenement whereof all the Inhabitants are, by Reason of their Poverty only, exempted from the actual Payment of the usual Rates and Taxes toward the Church and Poor.

chap. Income of married Women shall be stated by their Husbands; but the Wife may be ex-
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3. sec.

XLI. And be it further enacted, That the Income of any Married Woman, living with her Husband, shall be stated and accounted for by her Husband at the Time of delivering his own Statement under this Act; provided

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provided that the Commissioners shall be at Liberty to summon the Wife, and examine her touching her separate Property, under such Rules and Regulations as any Party may by this Act be examined.

amined as to
her separate
Property.

XLII. Provided always, and be it further enacted, That if any other Person, for whom such Person as aforesaid shall act as Trustee, Agent, or Receiver, shall be of full Age, and shall reside in *Great Britain* at the Time required for the Return of such List as aforesaid, it shall be sufficient for such Trustee, Agent, or Receiver, to return in such List the proper Name and Place of Residence of such other Person, without making any Statement of the Sum to be contributed or paid for such other Person; which Lists of other Persons so resident as aforesaid shall be forthwith delivered to the Surveyor or Inspector where such List shall be delivered, for the Information of the Commissioners for the Affairs of Taxes.

If the *cestui que Trust* is of full Age and resides in *Great Britain*, it shall be sufficient for the Trustee to return his Name and Residence, to be delivered to the Surveyor, &c..

XLIII. Provided also, and be it further enacted, That no Trustee who shall have authorized the Receipt of the Income of any Trust Property, by or on the Behalf of the Person entitled thereto, and who shall permit such Income to be received by the Person or Persons so authorized to receive the same, shall be deemed to be in the actual Receipt of such Income; but the Person or Persons who shall really and *bona fide* receive the

No Trustee who has authorized his *cestui que Trust* to receive the Income of Trust Property, nor any Banker, &c. of Persons entitled to Income, shall be deemed to be in the actual Receipt of such Income.

the same for his, her, or their Use or Benefit under such Authority, shall be deemed to be in the actual Receipt thereof within the Intent and Meaning of this Act: And that no Person who, as Banker, Agent, or Receiver, shall receive any Income for the Use of any Person beneficially entitled thereto, and resident in *Great Britain*, shall be deemed to be in the actual Receipt of such Income within the Intent and Meaning of this Act.

Assessors shall also yearly affix on the Church

Doors, general Notices to all Residents, to deliver their Lists and Statements, which shall be deemed good Notice to all such Residents, though the Notice required in § 38, is not delivered to them.

XLIV. And be it further enacted, That the Assessors appointed for the present Year ending as aforesaid, shall, within Fourteen Days after the Date of such first-mentioned Precept as aforesaid, and the Assessors to be appointed for any subsequent Year after the Fifth Day of *April* One thousand seven hundred and ninety-nine, shall, within Fourteen Days after the Date of such last-mentioned Precept as aforesaid, in every Year during the Term herein mentioned, cause general Notices to be affixed on the Doors of the Church or Chapel, and Market House or Cross (if any) of the City, Town, Parish, or Place, for which such Assessors shall act, and if such Town or Place shall not have a Church or Chapel, or Market House or Cross, then on the Church or Chapel Door of the next adjoining Parish; requiring all Persons residing in the said City, Town, Parish, or Place, who are by this Act required so to do, to make out and deliver to the respective Assessors such Lists and Statements

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ments as are hereby required; and such general Notice shall, from the Time when the same shall be affixed as aforesaid, be deemed sufficient Notice to all Persons resident in such City, Town, Parish, or Place, and the affixing the same in Manner before directed shall be deemed good Service of such Notice, notwithstanding such Notices as are herein-before directed shall not actually have been left at the House of any Householder, or at the Place of Residence of any Lodger or Inmate, or other Person resident within such Parish or Place: And the said respective Assessors shall cause the said Notices from Time to Time to be replaced (if necessary) for the Space of Ten Days before the Time required for the Delivery of such Lists and Statements as aforesaid: And every Person wilfully tearing, defacing, or obliterating any such Notice so affixed, during the said Space of Ten Days, shall forfeit, for every such Offence, a Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said first recited Act, or this Act.

Persons defacing such Notices to forfeit not more than 20*l*.

XLV. And be it further enacted, That the said Assessors shall, from Time to Time, within Three Days after the respective Times herein-before limited for the Delivery of the said Lists and Statements to them as aforesaid, (in case Commissioners shall be then appointed for the Purposes of this Act, or otherwise within Three Days after such Appointment),

Assessors shall regularly transmit to the Commissioners' Clerk, the Returns made to them, and Lists of the Names of Persons neglecting to make such Returns.

pointment), transmit to the Clerk to the said Commissioners for the Purposes of this Act, in the Division or Place for which such Assessors shall act, all Returns then before made to the said Assessors, and also all Returns thereafter made to them within Three Days after their Receipt of the same, to be laid before the said Commissioners at their First Meeting after their receiving the same; and shall also, as soon as conveniently may be, transmit to the said Clerk Lists of the Names of all Persons who shall have neglected to make any such Returns as aforesaid, to be laid before the said Commissioners at their First Meeting after the Receipt of such Lists respectively.

Assessors shall appear before Commissioners at their First Meeting, and make Oath of the due Service of Notice on all Householders, &c. and of affixing the general Notice; and to the Truth of the Statements of Lists transmitted by them to the Commissioners' Clerks.

XLVI. And be it further enacted, That every Assessor shall personally appear before the said Commissioners at their said First Meeting, or such other Meetings as such Assessor shall be appointed to attend, and shall make Oath or solemn Affirmation before them that the several Notices required to be delivered to Householders and Occupiers, and also to Lodgers and Inmates, by this Act, have been duly served in the Manner required thereby upon all Householders and Occupiers, and upon all Inmates and Lodgers, within the Limits of the Places for which such Assessor shall have been appointed, to the best of his Knowledge: And that general Notices to the Effect mentioned in the said Act have been duly affixed in the

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Manner required by this Act on such proper Places within the City, Town, or Place, for which such Assessor shall act, as by this Act is required; and that the Statements delivered by him to the Clerk to the said Commissioners are all the Statements which have been returned to him in pursuance of this Act; and that the List delivered by him contains the Name of every Person within the said Limits having made Default, or whose Name ought to be returned according to the Directions of this Act, within the Knowledge of such Assessor: And every Assessor who shall neglect to appear before such Commissioners, and make such Oath or Affirmation, or who shall not return any Statement of Income made to him, or shall wilfully omit to return the Name or Names of any Person or Persons who shall not have returned any Statement or List, or whose Name ought to be included in any List, as by this Act is required, shall forfeit, for every such Offence, any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said first recited Act, or this Act.

Penalty on Neglect by Assessor, in any Particular, not exceeding 20*l*.

XLVII. And be it further enacted, That if any Assessor shall, in the Execution of his Office under this Act, have conducted himself to the Satisfaction of the Commissioners for the Purposes of this Act, acting for the Division or Place where such Assessor shall be appointed, it shall be lawful for the Commissioners

Commissioners may certify to the Tax Office the good Conduct of the Assessor, and what Reward they think due to him;

which the
Tax Office
may direct
the Receiver
General to
pay.

missioners acting for such Division or Place, or the major Part of them present at any Meeting to be holden for that Purpose, to grant to such Assessor a Certificate of his good Conduct in such his Office; and such Commissioners are thereupon required to report, in and by such Certificate, to the Commissioners for the Affairs of Taxes, their Opinion as to the Sum which, in their Judgement, will be a suitable Reward to such Assessor for his Pains and Labour in such Office; Regard being had, in estimating the Value of such Reward; to the Extent and Population of the District within which such Assessor shall have acted, and the Number of Persons chargeable with the Rates and Duties granted by this Act, and his Diligence in the Execution of this Act: And it shall be lawful for the Commissioners for the Affairs of Taxes, upon such Certificate and Report, to grant such Reward to such Assessor as to them shall seem fit, not exceeding the Amount contained in such Certificate and Report, and to direct the Receiver General of the said Rates and Duties to pay the same to such Assessor out of the Monies in his Hands arising from the said Rates and Duties.

Reward to
Surveyors, &c.
to be regulated by Certificate of the
Commissioners.

XLVIII. Provided always, and be it further enacted, That no Reward shall be given to any Surveyor or Inspector employed in the Execution of this Act, for his Service under the same, unless the Commissioners for executing this Act, or the Commissioners for hearing and determining Appeals, shall

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shall grant him a like Certificate of his good Conduct in such his Office, nor to any greater Amount than the said Commissioners granting such Certificate shall represent him to be entitled to.

XLIX. Provided always, and be it further enacted, That if the respective Commissioners of Land Tax and Supply, and other the present Duties before mentioned, shall omit to issue such Precepts to the respective Assessors in Manner before mentioned, it shall be lawful for any Justice of the Peace of the County, Riding, Shire, Stewartry, or Place, on Complaint of such Omision by any Surveyor or Inspector, to summon such Assessors before him, and upon their Appearance to issue to them the like Instructions, Directions, and Warrants, as the said Commissioners are hereby authorized to issue: And if any Assessor of the said Duties shall neglect to appear before the said Commissioners or Justice, according to the Directions of this Act, or to take upon himself the Execution of this Act, according to the Directions thereof, every such Assessor shall, for every such Offence, forfeit any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may by the said first recited Act, or this Act, be recovered.

If Commissioners neglect to summon the Assessors, [see § 37.] the Justices of the County, etc. may do so, and give them their Instructions, etc.

Assessors refusing to appear before the Justice, to forfeit not exceeding 20*l*.

L. And be it further enacted, That the Commissioners acting in and for each Division shall, within Seven Days after the

The Commissioners shall, from Time to Time, make

D

Time

alphabetical Abstracts in Books, of the Names, with the Contribution proposed, *etc.* contained in the Lists and Statements delivered; to which Books the Inspectors shall have Access, and may be furnished with Copies, *etc.*

Time fixed for the Delivery of such Lists or Statements, and so from Time to Time, cause an Abstract of so many of the same as shall have been laid before them, containing the Names of all Persons included in such Returns as being chargeable by virtue of this Act, (arranged alphabetically), with their respective Places of Residence, and the Sums proposed to be contributed, and also the Proportion which those Sums bear to the Income assessed, to be prepared and entered in a Book or Books to be provided and kept by them; to which Book and Books every Inspector and Surveyor, acting in the Execution of this Act, may have free Access at all seasonable Times, and shall, upon Demand, be furnished by the Clerk to the said Commissioners with Copies thereof, or Extracts from the same, or such Parts thereof as may be necessary for the due Execution of this Act.

The Commissioners shall appoint Meetings to take such Statements into Consideration, and compute and ascertain the Assessments on such Statements as they shall be satisfied with; and make Assessments accordingly.

LI. And be it further enacted, That the several and respective Commissioners for the Purposes of this Act shall appoint Meetings within their respective Divisions, which shall be held not sooner than Fourteen Days nor later than Twenty-one Days after such Statements shall have been laid before them as afore-said, for the taking the same into Consideration: And in case the said Commissioners shall be satisfied that all or any of the said Statements have been made truly and without Fraud, and so as to enable the Commissioners

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missioners to charge the several Persons chargeable as aforesaid within their respective Districts, or any of them, with the full Duties with which they ought to be charged under this Act, or more; and in case no Information shall be given to the said Commissioners of the Insufficiency thereof, as herein-after is mentioned, the said Commissioners shall at such Meeting, or as soon after as conveniently may be, but not later than Seven Days after such Meeting, compute and ascertain, or cause to be computed and ascertained, the Amount of the Rates and Duties to be imposed upon such of the respective Persons chargeable by this Act, within their respective Districts, whose Statements shall be deemed satisfactory by such Commissioners, and shall make an Assessment upon each of those Persons accordingly.

LII. And be it further enacted, That in every Instance in which the said Commissioners shall not have received any Statement of the Income of any Person chargeable by virtue of this Act, or shall not have received any such Statement, with which they shall be satisfied; or if any Surveyor or Inspector for the said Rates and Duties shall apply to the said Commissioners for a Revision of any such Statement, suggesting in Writing that he hath Reason to believe that the Sum which would be chargeable on any Person upon such Statement, is less than the just Rate or Proportion of the Income of such Person, When the Commissioners have received no Statement, or no satisfactory one; or the Surveyor, etc. shall apply for the Revision of any Statement, suggesting its Deficiency in Writing, they shall issue a Precept to the Party chargeable who shall accordingly,

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whereat

within 10 Days, return a Schedule of the Particulars of his Income; (according to Form D. in the Schedule.)

whereat he or she ought to be charged by virtue of this Act; or that any Person omitted in the Abstract, which shall be prepared by the said Commissioners, ought to be charged to the said Rates; the said Commissioners shall, unless they, or so many of them as are herein-after mentioned, after having heard such Reasons as the Surveyor shall lay before them, see Cause to disallow the Application of such Surveyor or Inspector, direct a Precept to such Person, in the Form marked (F.) in the Schedule annexed to this Act: Which Precept being delivered to or left at the last or usual Place of Abode of the Person chargeable as aforesaid, shall be binding upon such Person according to the Exigency of such Precept: And every such Person shall return or cause to be returned to the said Commissioners, within the Space of Ten Days after the Date of such Precept, a Schedule of the Particulars of Property from which the Income chargeable under this Act ought to be estimated, with the Amount of Deductions to be made therefrom under such of the Heads contained in and according to the Form marked (D.) in the Schedule annexed to this Act, as the Case shall require.

One Commissioner of less than Five present, or Two out of Five, may disallow the Application, &c. of

LIII. And be it further enacted, That unless all the Commissioners, except One, where less than Five shall be present, or all, except Two Commissioners where Five shall be present, shall adjudge that there is just Cause to disallow the Application of any Surveyor

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Surveyor or Inspector to revise any Statement as aforesaid, it shall be lawful for the said Commissioners, and they are hereby required in every such Case, to disallow the same, and thereupon to compute and ascertain, or cause to be computed and ascertained, the Amount of the Rates and Duties which by this Act ought to be imposed upon the Person giving in such Statement in respect thereof, and to make an Assessment upon such Person accordingly, subject to such Appeal from the Determination of the said Commissioners, by such Surveyor or Inspector, as herein-after is mentioned.

any Surveyor, etc. and the Commissioners shall then make the Assessment on the Party's own Statement as given in : (Subject to Appeal under § 71).

LIV. And be it further enacted, That if any Person who shall have delivered any List, Statement, or Schedule, in pursuance of this Act, shall discover any Error therein, it shall be lawful for such Person to deliver a new or additional List, Statement, or Schedule, to the said Commissioners, in order to rectify such Error, and if such new or additional List, Statement, or Schedule, shall be so delivered before any Proceeding shall be had to recover any Penalty for not delivering the same, no Proceeding shall afterwards be had for recovering any such Penalty : And if any Proceeding shall have been actually had for recovering any such Penalty, it shall be lawful for the said Commissioners, upon Proof being made to their Satisfaction, that no Fraud or Evasion of this Act was intended, to certify the same under the Hands

Persons may correct Errors in their Lists or Statements by delivering a new List, etc. when no Proceeding shall be had for any Penalty incurred : Or if any such Proceeding be commenced, it may (on Certificate of Two Commissioners that no Fraud was intended) be stayed by the Court on a summary Application.

of any Two or more of them; and upon such Certificate, on Application in a summary Way to the Court where the same shall be commenced, all Proceedings for recovering such Penalty shall be stayed, either on Payment of the Costs of the Proceedings then had, if any, or without Payment of such Costs, as the said Court shall think fit and adjudge.

A Trustee shall not be liable to any Penalty for an imperfect Statement, if the Commissioners are satisfied that he was unable to deliver one more perfect; and if he deliver as perfect a Statement as he is able, from Time to Time, when required by the Commissioners.

LV. Provided always, and be it further enacted, That if any Trustee, Agent, or other Person hereby required to deliver any Statement or Schedule of any Income, of which such Trustee, Agent, or other Person shall be in the actual Receipt on Behalf of any other Person or Persons, shall deliver any Statement or Schedule which shall be imperfect, declaring himself, herself, or themselves to be unable to give a more perfect Statement or Schedule, with the Reasons for such Inability, such Person shall not be liable to any Penalty for not having delivered a Statement or Schedule, according to the Directions of this Act, in case the said Commissioners shall be satisfied that such Person was, at the Time of the Delivery of such Statement or Schedule, unable to deliver a more perfect Statement or Schedule, and in case such Person shall, upon the Requisition of the said Commissioners, deliver as perfect a Statement or Schedule as such Person shall from Time to Time be enabled to give.

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LVI. Provided always, and be it further enacted, That whenever the Time allowed by this Act for delivering any Statement or Schedule may not be sufficient for that Purpose, by reason of the Difficulty of ascertaining the Particulars or Amount of any Income or otherwise, it shall be lawful for the respective Commissioners, on Application to them for that Purpose, to enlarge the Time for delivering the same: And that no Person shall be liable to any Penalty for not having delivered such Statement or Schedule, for Delivery whereof such further Time shall be obtained, if the said Commissioners shall think fit so to order; and in such Case all Proceedings for Recovery of any such Penalty shall be staid, on a summary Application for that Purpose to the Court where such Proceeding shall be commenced: Provided always, That the said Commissioners shall not enlarge the Time for delivering such Statement beyond Forty Days, or the Time for delivering such Schedule beyond Thirty Days, before the Time when the First Instalment of the Duty, chargeable in respect of the Income to which such Statement or Schedule shall relate, would be payable if the same were duly charged with such Duty upon a Statement or Schedule delivered within the Time limited by this Act.

Commissioners may enlarge the Time for delivering in Statements and Schedules, to any Time not beyond 40 and 30 Days before the First Instalment of the Duty: Proceedings previously had for Penalties may be staid in a summary Way.

LVII. And be it further enacted, That the said Commissioners shall cause Assessments shall be made (after 14 Days) by the

Commissioners on such Schedules, which shall be verified on Oath if required; but if no Schedule be returned, or an unsatisfactory one, and refused to be verified on Oath, or if the Inspector, *etc.*, has made any Surcharge, *etc.* on the same, not disallowed by the Commissioners; they shall summon the Party chargeable to attend, and be examined (on Three Days Notice), and also any other Persons, to give them Information, and shall examine them on all Points necessary to ascertain the Charge to be made; but the Party shall be at Liberty to amend his Schedule, before being required to verify it on Oath [*see* § 59], and if the Commissioners are satisfi-

ments to be made and computed upon the Amount of Income contained in every such Schedule respectively with which they shall not be dissatisfied, as soon after the Expiration of Fourteen Days after such Schedule shall be returned as they conveniently can, after calling upon the Party to verify the same, upon Oath or Affirmation, if the said Commissioners shall think the same necessary, in which Case such Oath or Affirmation shall be final and conclusive: But if the said Commissioners shall in any Instance have received no such Schedule in pursuance of their Precept; or if they shall not be satisfied therewith, and the Party shall not on the Requisition of the Commissioners have verified such Schedule in Manner aforesaid; or if the Inspector or Surveyor shall have made any Surcharge upon any such Schedule, or objected to any Deductions made thereupon, for the Purpose of discharging the same, or any Part thereof, it shall be lawful for the said Commissioners, and they are hereby required, unless they, or so many of them as are herein-before mentioned, after having heard such Reasons as the Surveyor shall lay before them, see Cause to disallow such Surcharge or Discharge, in every such Case, to summon the Party mentioned in any such Schedule, or in any such Notice or Certificate of Surcharge or Discharge, before them to be examined, and also any other Person or Persons whom they shall think able to give Information respecting the Income

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come of such Person, at a Day and Place to be fixed by the said Commissioners, of which Three Days Notice at the least shall be given to the Person or Persons to be summoned; and upon the Appearance of such Party so to be charged before the said Commissioners, or any Two or more Commissioners acting for the said Division or Place, or upon the Appearance of any Person or Persons summoned to give Evidence, to receive and take Information, according to the Powers vested in them by this Act, from the Party or other Persons so summoned, and attending to give Evidence touching the Particulars mentioned in any such Schedule, or touching any other Particulars omitted to be mentioned, or of which no Schedule shall have been delivered, and which ought to have been mentioned in such Schedule, or on such other Points as they shall think necessary to ascertain the Rate and Proportion with which such Person ought to be charged; provided that such Party shall be at Liberty, at any Time before he or she shall be called upon to verify his or her Schedule on Oath or solemn Affirmation, as herein-after is mentioned, to amend such Schedule in all such Particulars wherein he or she shall see Occasion; and if the said Commissioners shall not be dissatisfied with such amended Schedule, then an Assessment shall be made and the Rates and Duties computed thereupon in the Manner before directed,

ed with such amended Schedule, they may assess the Party accordingly.

LVIII, And

All the Parties so summoned, (except the Party chargeable, or his confidential Agent), shall give their Evidence on Oath.

LVIII. And be it further enacted, That every Person who shall appear before the said Commissioners for the Purposes of this Act, in pursuance of such Summons as aforesaid, for the Purpose of giving any Testimony or Evidence touching or concerning any Rate or Assessment made or any Statement or Schedule delivered in pursuance of this Act, or touching any Doubt, Question, or Difficulty which shall arise relating thereto, (other than the Party to be charged and mentioned in such Schedule, or the Clerk, Agent, or Servant of, or other Person confidentially entrusted or employed in the Affairs of the said Party), shall, before he, she, or they shall proceed to give such Testimony or Evidence, take an Oath, or being One of the People called *Quakers*, a solemn Affirmation (which Oath or Affirmation any One or more of the said Commissioners is and are hereby authorized and required to administer) that the Testimony or Evidence to be given by him, her, or them, shall contain the whole Truth, and nothing but the Truth, in respect of the Matter or Question concerning which such Testimony or Evidence is to be given.

Where the Party chargeable, or his Agent attends, the Substance of their Evidence shall be reduced into Writing,

LIX. And be it further enacted, That where the Party mentioned in such Schedule, or the Clerk, Agent, or Servant of the Party or other Person confidentially entrusted or employed as aforesaid, shall appear before the said Commissioners for the Purpose of giving such Testimony or Evidence, then
and

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and in every such Case the Substance of the Testimony or Evidence given by any such last mentioned Person or Persons shall be, and the said Commissioners are hereby required to cause the same to be reduced into Writing, and to be read to the Person or Persons having given such Testimony or Evidence, before he, she, or they shall be called upon to verify the same according to the Directions of this Act; provided that in case he, she, or they shall, after such Testimony or Evidence shall be reduced into Writing, and read over to him, her, or them, be satisfied with the Substance of the Matter so reduced into Writing, he, she, or they shall swear or solemnly affirm to the Truth of the Substance thereof, (which Oath or Affirmation the said Commissioners, or any One or more of them, is and are hereby authorized to administer): Provided always, That any Person who shall appear to give any such Testimony or Evidence as last mentioned, shall be permitted to alter or amend any Part of his or her Testimony or Evidence, if he or she shall think proper, before he or she shall be called upon to verify the same: Provided also, That no such last mentioned Person shall be compelled to answer any Question which may be put to him or her by the said Commissioners for the Purposes of this Act, or any other Person or Persons whomsoever, before the said Commissioners in pursuance of this Act; but that every such last mentioned Person may decline peremptorily to answer any Question when-
ever

and read to them, and they shall then swear to the Truth thereof; but they shall be first permitted to amend any Part of it; and shall not be compelled to answer any Question, but may decline peremptorily so to do.

ever he or she shall think proper, without shewing or alledging any Excuse for his or her so doing.

Surveyors, *etc.* having taken the Oath in § 34, may examine Lists of Household-ers, *etc.* returned under the Act, and amend the same; and may also inspect and take Copies of the Statements returned; and may also examine and surcharge Schedules of Income returned to the Commissioners before the Parties charge-able are examined thereon; and may object to any improper Deductions therein; which Surcharges, *etc.* shall be considered by the Commissioners, on Examination of the Parties; but Notice must be given by the Surveyor, to the Party charged, of the

LX. And be it further enacted, That it shall be lawful for the several Surveyors and Inspectors of the present Duties placed under the Management of the Commissioners for the Affairs of Taxes, and for any other Persons who shall be appointed to act as Surveyors and Inspectors in the Execution of this Act, who shall respectively have taken the Oath before stated, so as to bind him or them not to disclose Particulars or Evidence as aforesaid, to inspect and examine all Lists of Household-ers, Lodgers, and others, which shall be returned in pursuance of this Act, and to supply any Omissions which such Surveyor or Inspector may discover therein; and also to inspect and examine the several Statements which shall have been delivered in pursuance of this Act; and to take such Copies of, and Extracts from, the same, as they shall think requisite: And further, That it shall be lawful for such Surveyors and Inspectors to inspect and examine any Schedule of Income returned to the said Commissioners, before such Time as the Parties respectively, or Witnesses, shall have been examined before the said Commissioners touching the Truth thereof, and to surcharge the same according to the best of their Knowledge or Information; and to object to any Deductions, or any Part thereof, for the Purpose of discharging the same, which, in the



the Judgement of the said Surveyors or Inspectors, ought not to be contained in such Schedule: Which Surcharges and Discharges respectively the said Commissioners shall take into their Consideration at the Time of such Examination of the Parties or Witnesses; provided that Notice in Writing shall have been given by such Surveyors or Inspectors to the Party to be charged, containing the particular Article or Articles mentioned in such Schedule, to which such Surveyor or Inspector shall object: And also it shall be lawful for the said Surveyors and Inspectors to inspect and examine any Rate or Assessment which shall be made under the Authority of this Act; and in case he or they shall find, at any Time before the said Commissioners shall have signed and allowed any Assessments, any Error in the same, or any of them, which in the Judgement of the said Surveyors and Inspectors shall require Amendment, it shall be lawful for the said Commissioners, and they are hereby required, upon sufficient Cause being shewn to them, to amend the same accordingly: And in case any Error shall be discovered in any Assessment after the same shall be allowed, it shall be lawful for the said Surveyors or Inspectors, and he or they is or are hereby required to certify the same to the said respective Commissioners, who shall have Power to cause the same to be amended, if in their Judgement they deem any Amendment requisite: Provided always, That Notice shall be given to

particular Objections to the Schedule: Surveyors, etc. may also inspect the Assessments previous to their being allowed by the Commissioners, in order to their being amended, and after Allowance the Assessments may also be amended on Certificate from the Surveyors etc. to the Commissioners: Notice of Amendment of Assessments shall be given to the Party affected, and to the Commissioners of Appeals, who shall appoint Times for hearing Appeals thereon; but no Appeal shall retard the Collection of the Rate; which shall be re amended where necessary by the Commissioners, after such Appeals are determined, to that the proper Rate

shall be paid
within the
Year.

to the Party of any Amendment made in such Assessment by reason of such Surcharges or Discharges, in order that he may appeal from the same; and the respective Commissioners for hearing and determining Appeals shall also have Notice thereof, who are hereby respectively required, upon such Notice, to appoint, from Time to Time, in Manner herein-before directed, Days for hearing all Appeals made for any of the Causes last-mentioned, in such Manner and at such Times, within the Periods before limited, as shall be convenient: Provided also, That no Appeal from any Assessment to be made by virtue of this Act, shall retard the Execution of this Act so far as relates to the levying the Rates and Duties contained in such Assessment; but that it shall be lawful for the respective Officers employed in the Collection of the respective Rates or Duties hereby imposed, to cause the same to be levied in the mean Time, and until such Appeals shall be determined, as if no such Appeals had been made: Provided always, That after the Determination of such Appeals, the said respective Commissioners for the Purposes of this Act, shall cause the Assessments so appealed against to be amended according to such Determination, and the subsequent Payments to be adjusted thereby, so that the full Sums settled by the said Commissioners for hearing and determining Appeals, and no more, shall be paid within the Year.

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LXI. Provided also, and be it further enacted, That if upon the Determination of any such Appeals, it shall appear to the said Commissioners that the Payments already made upon any such Assessment, or any Part thereof, should be repaid, as being more than the full Sum which the Party assessed ought to pay within the Year, or that the Party ought not to have been charged therewith under this Act, it shall be lawful for the said Commissioners to rectify the Assessments as the Cases shall respectively require, and thereupon to grant Certificates thereof, stating therein respectively the Amount of the Sums to be repaid; and upon the Production of any such Certificate to the Receiver General of the County, Riding, or Place, where the same shall have been granted, or to his Deputy, if in *England*, or to the Receiver General of *Scotland*, the said Receiver General respectively shall cause the Amount contained in such Certificate to be paid out of any Monies in his Hands of the Rates and Duties hereby granted.

Where the Payments made exceed the Assessment for One Year on a Certificate from the Commissioners of Appeals, the Receiver General shall repay the Overplus to the Party.

LXII. And be it further enacted, That it shall be lawful for the said respective Surveyors and Inspectors, being sworn as aforesaid, to examine and inspect any Parochial Rates or Assessments, so far as relates to the Amount or Rate at which any Person may be assessed therein; and also any List, or Pannel of Jurors, or Persons fit to serve on Juries, in the Custody of any publick Officer

Such Surveyors, etc. may examine Parish Rates, and Lists of Jurors; and, by Authority from three Commissioners of the Tax Office, may require from the proper Officer of

Corporations,
Copies of Ac-
counts rela-
tive to the
Income of
Members re-
ceiving Divi-
dends from
their Stock.

cer or Officers; and also for any Inspector or Surveyor, having Authority for that Purpose under the Hands of Three or more of the Commissioners for the Affairs of Taxes, to require from the proper Officer having in his Custody any Accounts of a publick Nature belonging to or kept by any Corporation or Company, a Copy of such Part or Parts thereof as may relate to the Income of any Person or Persons, or any Member or Members of such Corporation or Company, who shall have received any Dividends or Interest from the Funds or Stock of such Corporation or Company, or shall be entitled to the same.

After Examination of any Party chargeable, or in case of his Non-appearance or Refusal to be examined, the Commissioners shall ascertain his Rates, and make an Assessment on him; and send Copies of the same to the Collectors and to the Commissioners of Appeal; and shall issue Warrants to the Collectors, who shall give Notice of the Amount of

LXIII. And be it further enacted, That after such Examination taken before the Commissioners for the Purposes of this Act as aforesaid, or in case any Person appearing before the said Commissioners shall decline to answer any Question put to him or her by the said Commissioners, or being summoned shall not appear before the said Commissioners to be examined, it shall be lawful for the said Commissioners, and they are hereby required, according to the best of their Judgment, to settle and ascertain in what Sums such Person ought to be charged, and to make an Assessment accordingly: And that when and as soon as the said Commissioners shall have signed and allowed any Assessments to be made by virtue of this Act, they shall cause Copies of such Assessments, signed by

Two

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Two or more of the said Commissioners, to be made out and transmitted to the respective Collectors, appointed or to be appointed as aforesaid, in each Parish or Place within the Divisions of the said respective Commissioners, and also another Copy thereof to the Commissioners for hearing and determining Appeals for the County or Place where such Assessment shall be made: And the said respective Commissioners, for the Purposes of this Act, shall issue out their Warrants to the Collectors as herein-after is required, according as the same shall become payable, at the Expiration of Seven Days after signing and allowing the said Assessments; and the Collectors, to whom a Copy of such Assessment shall be delivered, shall forthwith cause Notice in Writing of the Amount of each Person's Assessment to be given to the Person or Persons respectively charged, or left at his or her last or usual Place of Residence in the Parish or Place for which such Assessment shall have been made, in pursuance of this Act.

LXIV. And be it further enacted, That if any Person or Persons shall think him, her, or themselves aggrieved by any Rate or Assessment to be made by virtue of this Act; or if in any Case where a Schedule shall have been delivered, and a subsequent Examination shall have taken place as herein-before directed, (except where the Party or Parties to be charged shall have verified his, her, or

Persons aggrieved by Assessments, and Surveyors dissatisfied with the Determination of the Commissioners, on a Schedule delivered, (except where it is verified on Oath), may

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their

appeal; the Surveyor, within 40 Days after the Assessment made, and the Party with in 14 Days after Notice thereof, (but not afterwards, unless on special Cause shewn) to the Commissioners of Appeal, giving 10 Days Notice.

The said Commissioners may summon the Party charged, and Witnesses;

their Schedule, or shall have answered on Oath or Affirmation all such Questions as shall have been demanded of him, her, or them, by the said respective Commissioners), any Surveyor or Inspector shall be dissatisfied with the Determination of the said Commissioners for the Purposes of this Act, it shall be lawful for such Surveyor or Inspector, within Forty Days after such Assessment shall be made, and for such Party or Parties respectively, within Fourteen Days after Notice of any Assessment made upon him, her, or them, by virtue of this Act, shall have been given or left as aforesaid, but not afterwards, unless special Cause be shewn to the Satisfaction of the Commissioners of Appeals as herein is mentioned, to appeal to the Commissioners appointed to hear and determine Appeals for the County, Riding, Shire, Stewartry, or Place where the Matter of such Appeal shall arise, giving Ten Days Notice thereof at the least to the said Commissioners; And the said last mentioned Commissioners may, on any such Appeal being entered, summon any Person or Persons, either on the Part of the Party or Parties assessed, or any other Person or Persons whom the said Commissioners shall judge able to give them Information respecting the Particulars mentioned in such Schedule, or on such other Points as they shall think necessary for ascertaining the due Proportions which such Party or Parties assessed ought to pay by virtue of this Act; And the said last mentioned Commissioners

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missioners are hereby authorized and required to hear and determine all such Appeals duly made within the Time before limited, and to make such Amendment in the Assessment of the Party appealing or appealed against, either by increasing or diminishing the Sum assessed, as to the said Commissioners shall, under all Circumstances proved to them, appear just and equitable: Provided always, That where the Party assessed appeals from such Assessment, or in case of an Appeal by the Surveyor or Inspector where the Party appealed against shall not have delivered a Schedule to the Commissioners for the Purposes of this Act, such Party shall, Ten Days at least previous to the hearing of such Appeal, deliver, or cause to be delivered, to the said last mentioned Commissioners, or their Clerk, having taken the Oath hereinbefore prescribed, a Schedule of Particulars, in Writing, of his, her, or their Income, according to the Form in the Schedule to this Act annexed, marked (D.); and the said Commissioners shall not be at Liberty to relieve from the said Assessment, or to make any Abatement therein, unless the Party or Parties assessed shall, at the Time of hearing such Appeal, verify the Schedule of Particulars delivered by him, her, or them, either on Oath or Affirmation taken before the said Commissioners, or on Affidavit made and taken according to the Directions of this Act, nor unless the Party or Parties assessed, or such Agent, Clerk, or Servant of such

and on hearing the Appeal, may amend the Assessment.

If the Party assessed appeal, (or the Surveyor, *etc.* where no Schedule is delivered), he must, ten Days at least before the Hearing, deliver to the Commissioners of Appeal or their sworn Clerk, a Schedule of his Income; but no Relief shall be afforded him, unless he verify the Schedule on Oath, nor unless he, or his Agent, shall answer all Questions asked, and produce all Writings, *etc.* demanded by the Commissioners.

Party or Parties assessed, as the said Commissioners shall require to be examined, or some credible Witness or Witnesses on the Behalf of such Party or Parties assessed, shall, to the Satisfaction of the said Commissioners, answer all such Questions, and produce such Conveyances, Instruments, Writings, and Documents, relative to the Income of such Party or Parties assessed, as the Commissioners shall judge necessary to enable them to ascertain the true Sum in which the said Party or Parties assessed ought to be charged.

Though a Party swear to his Schedule, the Surveyor may, on declaring himself dissatisfied with the Commissioners Determination, demand a Case from them, to be sent to the Commissioners of Appeal, according to whose Opinion the Assessment shall be settled.

LXV. Provided always, and be it further enacted, That in any Case where the Party assessed shall have verified the Particulars contained in his or her Schedule of Income upon Oath, and where the Surveyor or Inspector shall nevertheless apprehend the Determination made by the said Commissioners to be contrary to the true Intent and Meaning of this Act, or that they have disallowed any Surcharge, or allowed any Deduction contrary to the same, and shall then declare himself dissatisfied with such Determination, it shall and may be lawful for such Surveyor or Inspector to require the said Commissioners to state specially and sign the Case upon which the Question arose, together with their Determination thereupon; which Case the said Commissioners, or the major Part of them then present, are hereby required to state and sign accordingly, and

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to cause the same to be by him transmitted to the Commissioners of Appeal, who are hereby required, with all convenient Speed, to return an Answer to the Cause so transmitted, with their Opinion thereupon subscribed thereto, according to which Opinion so certified, the Assessment, which shall have been the Cause of such Appeal, shall be altered or confirmed.

LXVI. Provided always, and be it further enacted, That if Appeal shall be made by virtue of this Act on the Behalf of any Person or Persons who shall be absent out of the Realm, or be prevented by Sickness or other sufficient Cause from attending in Person the hearing of such Appeal, it shall be lawful for the Commissioners for hearing and determining such Appeal to postpone from Time to Time the hearing of such Appeal, or to admit other Proof of the Schedule than the Oath or Affirmation of such Party, if the said Commissioners shall be satisfied of the Truth of the Reason alledged for such Delay or Admission of other Proof: And further, That it shall also be lawful for the said Commissioners to direct the levying of the Sum so assessed to be stayed until the Determination of the Appeal postponed for any Cause before mentioned.

In Appeals on Behalf of Persons Abroad, or prevented from attending by Sickness, etc. the Commissioners may postpone the Hearing, or admit other Proof of the Schedule than the Party's Oath; and may stop the levying of the Sum assessed.

LXVII. And be it further enacted, That if any Person required in pursuance of this Act to make out and deliver any List, State-

Persons refusing or neglecting to make out and deliver Lists and State-

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forfeit not ex-
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ment, or Schedule herein described, shall neglect or refuse to make out and sign such List, Statement, and Schedule, or either of them, as the Case may require; and deliver or cause the same to be delivered to the Assessor or Assessors within the Time herein mentioned, he or she so refusing or offending shall, for every such Default or Offence, forfeit a Sum not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered under the said Act, or this Act.

Commissioners under this Act shall be assisted by the Commissioners of Appeal; and the Statements delivered by Commissioners, shall be transmitted to the Commissioners of Appeal, who shall act in all such Respects as Commissioners do in others; Certificates of such Assessments shall be transmitted to the Commissioners, to be certified and returned, and the Assessment levied and

LXVIII. And be it further enacted, That the Commissioners for hearing and determining Appeals, in any County, Riding, Shire, Stewartry, or Place, shall assess all and every the Commissioners for the Purposes of this Act, within the same County, Riding, Shire, Stewartry, or Place; or within any City, Town, or Place being a County of itself, situate within such County, Riding, Shire, Stewartry, or Place: And whenever any List or Statement shall be delivered in pursuance of this Act by any such Commissioner for the Purposes thereof, or on his Behalf, or on his Default, such List or Statement shall be forthwith transmitted to the Commissioners for hearing and determining Appeals for such County, Riding, Shire, Stewartry, or Place, who shall have Authority, and are hereby required to assess and determine the Sum which such Commissioner ought to contribute in pursuance of this Act: And such
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Commissioners for hearing and determining Appeals shall and may act in all Respects therein in the same Manner, and have and use the same Powers and Authorities in all Respects therein, as the Commissioners for the Purposes of this Act can or may act, and have and use, in Cases of other Persons having any Income, chargeable by virtue of this Act: Provided always, That the said Commissioners for hearing and determining Appeals shall transmit, or cause to be transmitted, a Certificate of the Assessment so to be made to the Commissioners for the Purposes of this Act, in order that the Amount thereof may be certified in the Duplicates of Assessments to be made out and returned in pursuance of this Act, and collected and levied accordingly.

collected, as in
other Cases.

LXIX. And be it further enacted, That if any Commissioner for the Purposes of this Act shall think himself aggrieved by any Rate or Assessment to be made by the said Commissioners for hearing and determining Appeals by virtue of this Act; or if any Commissioner for hearing and determining Appeals shall think himself aggrieved by the Rate or Assessment to be made by the said Commissioners for the Purposes of this Act; it shall and may be lawful for such respective Commissioner, within Fourteen Days after Notice of any such Assessment made upon him by virtue of this Act, to appeal to the Commissioners for hearing and determining Appeals to be appointed in and for some

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joining Coun-
ty, etc.

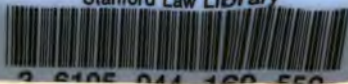
County, Riding, Shire, or Stewartry immediately adjoining the County, Riding, Shire, or Stewartry, where such Cause of Appeal shall arise, at the Election of the Party preferring such Appeal: And it shall be lawful for the said last mentioned Commissioners of Appeal to hear and determine the Matter so referred to them, in the same Manner, in all Respects, as if the Cause of Appeal had arisen in the County, Riding, Shire, or Stewartry for which they shall be so appointed Commissioners of Appeal as aforesaid.

Commissioners shall not vote on any disputed Point in Cases of Income, in which they are interested, either directly, or as Trustees; and if there be not Two disinterested Commissioners, the Question may be determined by Commissioners of an adjoining Division, &c.

LXX. Provided always, and be it further enacted, That in case any Differences or Disputes shall arise between the said Commissioners for the Purposes of this Act, or between the Commissioners for hearing and determining Appeals, respecting the Rates or Assessments to be made by virtue of this Act, in respect of Income arising from any Property wherein any of the said respective Commissioners shall or may be concerned or interested, or shall be Trustee, Agent, Receiver, Guardian, Committee, or Curator, to any Person so concerned or interested, the Commissioner who shall be so concerned or interested in such Rate or Assessment, or shall be such Trustee, Agent, Receiver, Guardian, Committee, or Curator, shall have no Voice, but shall withdraw until it shall be determined by the Rest of the Commissioners; and if there shall not be Two Commissioners not interested as aforesaid, then the Matter in Dispute shall be determined by Commission-

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ers acting in any adjoining Division, or, where the Case shall require the same, in any adjoining County, Riding, Shire, or Stewartry.

LXXI. And be it further enacted, That if the said Commissioners shall disallow the Application of any Surveyor or Inspector to proceed upon any Surcharge, or upon any Representation or Certificate of any erroneous Assessment, it shall be lawful for such Surveyor or Inspector, or any Surveyor or Inspector to be appointed in his Stead, to appeal against the Decision of such Commissioners to the Commissioners of Appeal, and to require the Judgement of the said Commissioners of Appeal whether there is sufficient Reason to proceed upon such Surcharge or Representation: And in case the said Commissioners of Appeal shall be of Opinion that there is sufficient Reason to proceed upon such Surcharge or Representation, they shall refer the Matter back to the Commissioners who originally decided thereon; and such Commissioners shall, according to the Direction of such Commissioners of Appeal, proceed upon the Application of such Surveyor or Inspector, in such Manner as they would have done if they had originally decided in the same Manner as the said Commissioners of Appeal shall have thought fit to direct.

If Commissioners in any Case disallow Application of a Surveyor, etc. he or his Successor may refer to the Commissioners of Appeal, and if they determine in his Favour, they shall refer back to the Commissioners, to act as if they had originally allowed such Application.

LXXII. And be it further enacted, That the First Assessment to be made by virtue of this Act shall be made for One Year, at the respective

The First Assessment shall be made for One Year

from *April* 5, 1799, to *April* 5, 1800, and so in every subsequent Year; payable by Six equal Instalments, the First on the 5th *June*; and to be paid within 10 Days of each Day of Instalment.

Warrants to be issued by Commissioners for levying the same; and all Arrears to be Debts of Record to the King.

respective Rates before mentioned, from the Fifth Day of *April* One thousand seven hundred and ninety-nine, until the Fifth Day of *April* One thousand eight hundred; and every subsequent Assessment shall be made for One Year, from the Fifth Day of *April* yearly: And the several Sums assessed by any such Assessment shall be payable in Six Instalments at the Times following; *videlicet*, the Fifth Day of *June*, the Fifth Day of *August*, the Fifth Day of *October*, the Fifth Day of *December*, the Fifth Day of *February*, and the Fifth Day of *April* yearly, by even and equal Portions: The First of the said Instalments to be payable on the Fifth Day of *June* One thousand seven hundred and ninety-nine; and the Payments shall be made within Ten Days from the Day when the same shall be payable by virtue of this Act: And it shall be lawful for the respective Commissioners for the Purposes of this Act to issue out and deliver to the Collectors appointed to collect the Duties on Houses, Windows, or Lights, or any other the Duties under the Management of the Commissioners for the Affairs of Taxes for the Time being, their Warrants for the speedy collecting and levying the said Rates, as the same shall become payable, by Six Instalments, commencing in each Year from the Fifth Day of *April* yearly, according to the true Intent and Meaning of this Act: And that such Part thereof as cannot be so levied and collected, shall be recoverable as a Debt upon Record

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to the King's Majesty, His Heirs and Successors.

LXXIII. And be it further enacted, That every Householder and Occupier as aforesaid shall be liable to be charged to the Rate hereby granted, in the Parish or Place of his or her Residence, at the Time of the Execution of this Act, in giving general Notice as herein required, in respect of the Whole of his or her Income chargeable by virtue of this Act, although such Person shall have Property, or shall exercise or carry on any Profession, Office, Employment, Trade, or Vocation, or shall receive any Pension or Stipend, in any other Parish or Place, unless such Person shall have another Place or Places of ordinary Residence in some other Parish or Place, or Parishes or Places, and shall give Notice thereof in Manner herein-after mentioned: And that every Assessment made upon any Person as a Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, on the Behalf of any other Person or Persons, or upon any Chamberlain, Treasurer, Clerk, or other Officer, acting as Treasurer, Auditor, or Receiver, for the Time being, of any Corporation, Company, Fraternity, or Society as aforesaid, on the Behalf of such Corporation, Company, Fraternity, or Society, shall also be charged in the Parish or Place where such Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or such Chamberlain, Treasurer, Clerk, or other

Every Householder, &c. shall be charged to the Rate on the Whole of his Income, in his Place of Residence, at the Time of the General Notice under this Act, [*see* § 44], unless he resides elsewhere [*see the next §.*] Every Assessment made on a Trustee, or on any Officer of a Corporation, shall be charged in the Place where such Trustee, &c. so resides; all Persons not being Householders shall be charged at their Place of actual Residence; and the Assessment shall remain valid notwithstanding their Removal, unless on Notice. Persons out of the Realm shall be rated at their last Place of Residence if

known; or
where their
Property is;
unless on De-
fire of their
Agent to be
assessed else-
where.

other Officer as aforesaid, shall reside at the Time of the Commencement of the Execution of this Act in each Year, unless Notice of his or her ordinary Residence in some other Parish or Place shall be given as herein is directed: And all Persons not being Householders or Occupiers as aforesaid, nor having a certain Place of Residence, shall be charged at the Place where they shall be resident at the Time of the Execution of this Act as aforesaid: And every such Charge made in the Parish or Place of such Residence, at the Time of the Execution of this Act as last aforesaid, shall be valid and effectual, notwithstanding the subsequent Removal of any such Person from such Parish or Place, unless a Noticethereof shall be given to the Assessors as herein-after is directed: And if any Person who ought to be charged by virtue of this Act shall, at the Time of his or her Assessment, be out of the Realm, such Person shall be rated for the same in such Parish or Place where he or she was last ordinarily resident, or abiding within this Realm, if the same shall be known, or otherwise, where he or she shall have any Property, unless his or her Agent or Receiver shall be desirous of being assessed in any other Place, and shall give Notice thereof in Manner herein-after mentioned.

Persons resid-
ing in any
other Parish
than where

LXXIV. And be it further enacted,
That every Person ordinarily residing in any
other Parish or Place than the Parish or
Place



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Place of his or her Residence at the Time of Service of Notice to him or her, or to the Householder of the Dwelling House where such Person did reside at the Time of such Service, or at the Time of such general Notice as aforefaid, and every Person removing from the Parish or Place where he or she did reside at the Time of such Service, being respectively desirous not to be charged in such Parish or Place, shall give Notice thereof to the Assessors of the said Parish or Place, or One of them; and if any Person shall remove from the Parish or Place of his or her Residence without giving such Notice, and with Intent to evade the Payment of the Rates hereby granted, every such Person shall forfeit and pay the Sum of Fifty Pounds, to be recovered as any Penalty may be recovered under the said first-recited Act; and the Removal shall not in such Case affect the Assessment to be made in the Parish or Place of such his or her last Residence.

they receive Notice, or removing from thence, shall give Notice of their Removal to an Assessor: Removing without Notice with Intent to evade the Duties, shall incur the Penalty of 50*l.* and the Assessment shall remain in force.

LXXV. Provided always, and be it further enacted, That every Person having Two or more Dwelling Houses, and residing in different Divisions of Commissioners for the Purposes of this Act, shall, in each of such Divisions, be required to deliver, in Manner before directed, a Statement of the whole Sum which he or she is willing to contribute, or a Declaration in lieu thereof, declaring in what other Place he or she is de-

sirous Persons residing in different Divisions shall deliver a Statement of their proposed Contribution in each, or a Declaration in what other Place they are to be charged; and may elect either to pay the

Whole in one Division, or in proportionate Parts in both Divisions: If they neglect to give a proper Statement or Declaration, *etc* they may be charged in each Division, but relievable on Appeal, and making such Election.

firous of being charged; and such Person may; at the Time of delivering such Statement or Declaration, elect to pay the Whole of the Rate in either of such Divisions, on giving Notice in Writing of such his or her Intention to the respective Assessors within the Parishes or Places where such Dwelling Houses are situate, or may elect to pay the same by Payments to be made in different Divisions, in such Proportions as the Party shall in such Notices express: Provided that if in any such Case no Statement shall be delivered, or a Declaration in lieu thereof, nor any Notice shall be given as before directed, at the Time of the Delivery of any Statement, then and in every such Case, an Assessment upon the Whole of the Income of such Person shall be made in each Division where such Dwelling Houses are situated: Provided that any Person who shall be over-rated by reason thereof shall be relieved therefrom, upon Appeal, on Proof before the respective Commissioners, of the Amount of such Overcharge upon such Appellant, and upon his or her making an Election where the Rates which ought to be charged upon such Person shall be paid.

If a Person assessed in one Parish shall be again assessed in another, the Commissioners where he pays

LXXVI. Provided always, and be it further enacted, That if any Person or Persons, having been assessed in any Parish or Place for his or her Income, shall be again assessed in any other Parish or Place in respect of the same Income, in every such Case the Commissioners



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missioners for the Purposes of this Act, acting for the Parish or Place where such Person or Persons shall elect to pay his, her, or their Contribution, or Two of them at the least, shall, on any Application for that Purpose, grant a Certificate of such Assessment, signed by them, *gratis*: And upon Proof of such Assessment before the Commissioners acting for such other Parish or Place, either by the Production of such Certificate, or in Default thereof by other Evidence to their Satisfaction, the said last mentioned Commissioners shall cause the Assessment of such Person or Persons so again assessed to be amended or vacated, as the Case may require, so that such Person or Persons shall not be charged more than by this Act he, she, or they ought to be charged.

shall grant him a Certificate thereof, and the other Assessment shall be vacated.

LXXVII. And in order that the Estimates of Annual Income chargeable by virtue of this Act may be made according to known Rules, and with as much Uniformity as the respective Cases will admit, be it further enacted, That in all Cases the Income chargeable by virtue of this Act shall be estimated according to the Rules and Directions prescribed by this Act, and the Schedule hereunto annexed, as far as the same respectively are applicable to such Income; and in all Cases where the same are not applicable, then according to the best of the Knowledge and Belief of the Person whose Duty it shall be to estimate or compute

Income shall in all Cases be estimated according to the Directions of this Act and the Schedule annexed, or according to the best of the Knowledge and Belief of the Party.

pute such Income, whether such Estimate shall be made by any Person chargeable by virtue of this Act, on his or her own Account, or on the Account of any other, or as an Officer in the Execution of his Duty, as prescribed by this Act: But that it shall not be lawful, in computing such Income, to make any other or greater Deductions therefrom than such as are expressly enumerated in this Act, or in the Schedule hereunto annexed, nor to make any Deductions which by the Schedule or the Act are directed not to be made.

Where Income is diminished by any specific Cause, Commissioners may allow an Abatement.

LXXVIII. Provided always, and be it further enacted, That if any Person shall prove, to the Satisfaction of the respective Commissioners before-mentioned, that his or her Income chargeable by virtue of this Act has been diminished from any specific Cause arising after the Time when such Income ought to be computed according to this Act, it shall be lawful for the said respective Commissioners to make such Abatement as to them shall seem just in respect of such Diminution of Income.

Income arising from a Profession, Office, &c. shall be estimated either according to the actual Produce in the preceding Year, or

LXXIX. And be it further enacted, That any Income arising from any Profession, Office, Pension, Stipend, Employment, Trade, or Vocation, shall be estimated either according to the actual Produce of the same Profession, Office, Pension, Stipend, Employment, Trade, or Vocation, in the Year immediately

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immediately preceding such Estimate, or by an Average of the Produce of the Three Years immediately preceding, at the Option of the Party to be charged in respect thereof, and subject to Diminution within the current Year, in the Manner provided by the said recited Act, every such Year ending on the Thirty-first Day of *December* in each Year, or at such Time of the Year as the Accounts of such Income have been usually made up or completed for that Year, or the same had been received.

LXXX. And be it further enacted, That where in any Case the Income of any Person or Persons, or any Part thereof, in whatever Manner arising, shall be estimated upon any Average of Years according to the Directions of this Act, such Person or Persons shall not be entitled to any Abatement or Allowance in the current or any subsequent Year, by reason of any Variation in the Amount of the Income so arising, nor for any specifick Cause, other than in such Cases where such Person or Persons shall cease to be possessed of the Property, Office, Pension, or Stipend, or shall cease to be engaged in the Profession, Trade, or Employment, from which such Income, or Part of Income, shall have arisen.

Where Income is estimated on an Average of Years, no Abatement shall be allowed in the current Year, except where the Party shall cease to be possessed of the Property, or to be engaged in the Profession whence his Income arises.

LXXXI. And be it further enacted, That it shall not be lawful for any Persons engaged in any Trade or Manufacture, in fil-
F ling
No Deduction shall be made from the Income of Traders, &c. for Sums em-

ployed in Improvements, or as Capital, or as Interest of Capital, (except where actually paid to another), nor for Repairs, Imple-ments, &c. beyond the Average of the Three preceding Years, nor from Property not employed as Capital by Reason of any Diminution of Capital.

ling up the Statement or Schedule of the Particulars of their Income, or on otherwise computing, in pursuance of this Act, their Income arising from such Trade or Manufacture, to make any Deductions therefrom on Account of any Sums employed, or intended to be employed, in Improvements or as Capital, or on Account of Interest for the Capital by them employed therein, unless for Interest, which they are bound to pay to other Persons for the same; nor for any Sum expended by them in the Course of any One Year (in which the Estimate or Average thereof shall be taken) for Repairs of Premises occupied for the Purpose of such Trade or Manufacture, or for the Supply, or Repairs, or Alterations of any Implements or Utensils, or Articles employed for the Purpose of such Trade or Manufacture, beyond the Amount of the Sum usually expended for such Purposes, according to an Average of Three Years preceding the Year to which such Computation shall relate; nor shall it be lawful for any Person engaged in Trade or Manufacture, and having Property not employed as Capital therein, to make any Deduction from the Income arising from the Property not employed as Capital, by reason of any Diminution of the Capital so employed, during the Period for which such Computation shall be made.

Partners may be jointly charged in

LXXXII. Provided always, and be it further enacted, That any Persons engaged in any

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any Trade or Manufacture, or in any Adventure or Concern, in Partnership together, may be jointly charged to the said Rates and Duties, in respect of their Joint Income arising from such Trade or Manufacture, or such Adventure or Concern; under the Firm or Description of their said Business; and that the Return of any One of the said Partners, on Behalf of himself and the others for that Purpose; shall be sufficient Authority for the said Commissioners to charge such Partners jointly in respect of their Income arising from such Trade or Manufacture, or such Adventure or Concern, but nevertheless wholly distinct from any Charge which may be made upon such Persons, or any of them, in respect of any other Income belonging to them, or any of them.

respect of their Joint Incomes, and the Return of One Partner shall be sufficient; such Charge shall be distinct from that on their separate Incomes.

LXXXIII. And be it further enacted, That if amongst any Persons engaged in Trade or Manufacture, in Partnership together, any Change shall take place in any such Partnership, either by Death or Dissolution of Partnership, as to all or any of the Partners, or by admitting any other Partner therein, within the Period when the Computation of Income ought to be made under this Act, or before the Time of making the Assessment under this Act; or if any Person shall have succeeded to any Trade or Manufacture, or any Adventure or Concern, within such respective Periods as aforesaid; it shall be lawful for the said respective Commis-

In case of Changes in Partnership, the Charges on the Partnership, and on the Partners going out or coming in, shall remain the same; unless a specific Cause for Diminution is shewn to the Commissioners.

sioners, and they, and also the Party or Parties interested, and every Officer acting in the Execution of this Act, shall compute and ascertain the Income of such Partnership, or any of such Partners, or any Person succeeding to such Trade or Manufacture, or Adventure or Concern, according to the Income derived during the respective Periods before-mentioned, notwithstanding such Change therein or Succession to such Business as aforesaid, unless such Partners or Partner, or such Person succeeding to such Business as aforesaid, shall prove, to the Satisfaction of the said respective Commissioners, that the Income of such Person or Persons hath fallen short, or will fall short, for some specifick Cause to be alledged to them, since such Change or Succession took place, or by reason thereof.

Where the Title to Income is uncertain, or in Dispute, the actual Receiver shall give a Statement thereof, and pay the Duty thereon; and Courts of Equity may give the proper Directions, on Application of Trustees, as to Property under their Controul.

LXXXIV. And be it further enacted, That in all Cases in which the Title to any Income shall be uncertain, either by reason of any Contingency to which the same may be subject, or by reason of any Dispute concerning the same, or for any other Cause, then such Income shall be chargeable under this Act separately, according to the Amount thereof, and the Person or Persons (if any) who shall be in the Receipt of such Income, whether on his or her own Account, or on the Behalf of any other Person or Persons, shall deliver a Statement thereof accordingly, and shall pay the Sums chargeable in respect thereof



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thereof out of such Income: And in case such Income shall be under the Controul or Direction of any Court of Equity, or other Court, in any Suit depending, or otherwise, such Court shall give the necessary Directions for ascertaining the Amount of such Income, and Payment of the Duty chargeable thereon, upon Application in a summary Way of any Trustee or Trustees, or any Person or Persons interested therein, or any Agent or Receiver intrusted with the Receipt thereof, or of any Surveyor or Inspector acting in the Execution of this Act.

LXXXV. And be it further enacted, That all Income belonging to any Infant, or other Person or Persons, which shall be under the Direction or Controul of any Court of Equity or other Court, in any Suit depending or otherwise, shall be charged and assessed, under the Direction of such Court, in all Cases in which such Income cannot be otherwise charged and assessed under this Act; and such Court shall give all necessary Directions for such Purpose, and for Payment of the Duties which shall be so charged and assessed, in the same Manner as is herein-before directed with respect to Income under the Controul of any Court, the Title whereto shall be uncertain.

Income of Infants, under the Controul of Courts of Equity, &c. shall be assessed, and the Duty paid thereon under the Direction of such Court.

LXXXVI. And be it further enacted, That all Proceedings in any Court, for the Purpose of charging any such Income as

Proceedings in such Cases shall be free of Stamp Duty.

aforesaid, and obtaining Payment of the Duties chargeable thereon, shall be free of Stamp Duties, and all Fees and Charges attending the same, except for Writing.

Revenues of Corporations, *etc.* not applicable to charitable Purposes, shall be charged as other Incomes.

LXXXVII. And be it further enacted, That where any Bodies Politick or Corporate, Companies, Fraternities, or Societies of Persons, whether Corporate or not Corporate, shall be entitled unto any Annual Income to the respective Amounts before specified, (other than and besides any Income applicable to charitable Purposes), such Annual Income (not applicable to charitable Purposes only) shall be chargeable with such and the like Rates as any other Annual Income of the same Amount will, under and by virtue of this Act, be chargeable with.

No Corporation, &c. shall be chargeable in respect of Income applicable to charitable Purposes, nor the Dividends on which are paid to individual Members: Such Dividends shall be chargeable in the Hands of the Person entitled thereto as they are payable, except Dividends

LXXXVIII. Provided always, and be it further enacted, That no such Bodies Politick or Corporate, Companies, Fraternities, or Societies aforesaid, shall be charged or chargeable, in respect of any Income, which, according to the Rules or Regulations of such Corporations, Companies, Fraternities, or Societies, shall be applicable to charitable Purposes, or to the Payment of any Annual Dividends or Interest to arise and become payable to any individual Members of such Corporations or Publick Companies, or to any other Persons or Publick Bodies, having any Share, Right, or Title of, in, or to any Capital Stock, or other Property belonging to



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to such Corporations or Publick Companies, nor in respect of which any Dividends or Interest shall, according to such Rules and Regulations, become payable: Provided that such Person or Persons, Corporations, Companies, Fraternities, or Societies, to whom such Dividends or Interest shall be payable, shall be charged and chargeable in respect thereof, according to the Amounts thereof, and the Rates before specified, as and when the same shall be received by them respectively, (other than and except Dividends and Interest the Property of Persons not the Subjects of His Majesty, and not resident in this Kingdom,) and that an Account of the Amount of such Dividends and Interest be delivered to such Inspector or Surveyor as shall be authorized for that Purpose under the Hands of Three or more of the Commissioners for the Affairs of Taxes, upon Demand thereof, by the same Persons, and in the same Manner, as the Statements of the Income of such Corporations, Companies, Fraternities, and Societies, are required to be delivered.

payable to
Foreigners not
resident in
this King-
dom; the
Amount of
which is to be
delivered to an
Inspector, &c.
in the same
Manner as
Statements of
Income under
this Act.

LXXXIX. Provided also, and be it further enacted, That no Corporate City, Borough, Town, or Place, shall be liable to be charged in respect of such Portion of the Income belonging to such Corporation as shall be appropriated by any Act, Statute, or Bye Law, towards defraying the Expences incident to the Civil Government of such Corporation;

No Corporate
City, &c. shall
be charged for
Income appro-
priated to the
Expences of
its Govern-
ment, nor
Collegiate Bo-
dies, &c. for
Income ap-
plied to the

Maintenance of Fellows, etc. but the Accounts shall be made up annually, and the Parties benefited shall be charged.

poration; and that no Body Politick, Corporate, or Collegiate, shall be liable to be charged in respect of such Part of its Income which, by virtue of any Private Statutes or Charter, or of any Will or other Instrument of Endowment belonging to or for the Establishment or Confirmation of the Constitution of such Body Politick, Corporate, or Collegiate, shall be appropriated to the Maintenance, Subsistence, or Advancement of any Masters, Fellows, Students, or Members thereof: Provided that in every Case where such Exemption shall be claimed, an Account thereof shall be made up in the usual Form for each Year during the Term herein mentioned and allowed by the said Commissioners, and that the Persons to whose Use such Income shall be applied, shall be chargeable in respect thereof, as in other Cases under this Act.

The proper Officer of Corporations within 28 Days of each General Notice shall deliver to the Inspector, &c. a Statement of the annual Income of such Corporation, according to the Form in Schedule B. specifying what Part

XC. And be it further enacted, That the Chamberlain, Treasurer, Clerk, or other Officer acting as Treasurer, Auditor, or Receiver, for the Time being, of every such Corporation, Company, Fraternity, or Society, shall and he is hereby required, within Twenty-eight Days after the Publication of such general Notice as herein mentioned, in the Parish or Place wherein the Office of such Chamberlain, Treasurer, Clerk, or other Officer, shall be situate, to make out and deliver to the Inspector or Surveyor duly authorized as aforesaid, a Statement of the Annual



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Annual Income of such Corporation, Company, Fraternity, or Society, according to the Form specified in the Schedule to this Act annexed, marked (B.); and shall also specify in such Statement how much and what Proportion of such Annual Income is not chargeable by virtue of this Act upon such Corporation, Company, Fraternity, or Society, and for what Purposes the Income, not chargeable as aforesaid, is or shall be applicable: And such Inspectors or Surveyors are hereby required to transmit such Statement to the respective Clerks to the Commissioners for the Purposes of this Act, in the Manner herein directed as to Statements of Householders and others charged to the said Rates by virtue of this Act.

of such Income is not chargeable; such Statements to be transmitted by the Inspector, etc. to the Commissioners Clerks.

XCI. And be it further enacted, That where any Person being Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, of or for any Person or Persons having any Income which shall be chargeable by virtue of this Act, or any Chamberlain, Treasurer, Clerk, or other Officer of any Corporation, Company, Fraternity, or Society, having any such Income as aforesaid, shall be assessed, by virtue of this Act, to contribute any Sum or Sums in respect of such Income, then and in every such Case it shall be lawful for every such Person who shall be so assessed, by and out of such Annual Income as shall come to his or her Hands or Hand as such Trustee, Agent, or Receiver, Guardian,

Trustees and Officers of Corporations assessed, may retain the Amount of Duties out of Trust Monies, etc. coming to their Hands; and shall be indemnified for all Payments made under this Act.

Guardian, Tutor, Committee, or Curator as aforesaid, or as such Chamberlain, Treasurer, Clerk, or other Officer, to retain so much and such Part of such Annual Income as shall from Time to Time be sufficient to pay such Assessment: And every such Trustee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator, Chamberlain, Treasurer, Clerk, or other Officer, shall be, and they are hereby respectively indemnified against all and every Person and Persons, Corporations, Companies, Fraternities, or Societies whatsoever, for all Payments which they shall respectively make out of such Income, in pursuance and by virtue of this Act.

Persons fraudulently avoiding the being charged under this Act by changing their Place of Abode, or converting their Property, or delivering any false Account, or changing the Securities of their Property, and rendering the same unproductive, or by any Contrivance whatever, practised or to be practised, shall be charged double.

XCII. And be it further enacted, That if any Person who ought to be charged by virtue of this Act shall, by changing or having changed his or her Place of Residence, or by converting or having converted his or her Property, or any Part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed the same, or any Part thereof, or by making and delivering any such Schedule or Account as aforesaid which shall be false; or having any Property yielding an Income, shall fraudulently convert, or shall have fraudulently converted the same, or any Part thereof, by altering or having altered any Security with relation to such Property; or by fraudulently rendering or having rendered the same, or any



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any Part thereof, temporarily unproductive of such Income, in order that such Person may not be charged for the same, or any Part thereof; or by any Falsehood, Fraud, Covin, Art, or Contrivance whatsoever, already used or practised, or to be used or practised, shall not be charged and assessed according to the true Intent and Meaning of this Act; every such Person shall, on Proof thereof, before any Two or more of the said respective Commissioners, be charged and assessed, for the Purposes of this Act, Double the Amount of the Charge which ought to have been made on such Person (if no such Charge shall have been made): And if any such Charge shall have been made which shall be less than the Charge which ought to have been made on such Person, then such Person shall be assessed and charged, for the Purposes of this Act, over and above such former Charge, Double the Amount of the Difference between the Sum with which such Person shall have been charged, and the Sum with which he or she ought to have been charged.

XCHII. And be it further enacted, That where any Rate or Assessment shall have been made in pursuance of any Statement or Schedule of Income by any Person or Persons, without Examination on Oath of such Person or Persons, before the said Commissioners for the Purposes of this Act, and the said Commissioners shall at any Time, within Six Months

Where an Assessment is made on a Statement, without Examination of the Party on Oath, the Commissioners may increase the Assessment at any Time

within Six
Months, on
Notice to the
Party, who
may appeal as
in other Cases.

Months after such Rate and Assessment made, receive Information that such Person or Persons was or were not thereby fully assessed according to the Proportion of his, her, or their Income, which ought to be contributed in pursuance of this Act, then and in every such Case it shall be lawful for the said Commissioners, for the Purposes of this Act, to charge such Person or Persons such Sum or Sums of Money as, together with the Sum before assessed, shall make up the full Amount of the Sum which he, she, or they ought to have contributed in pursuance of this Act; and the said Commissioners shall cause Notice to be given thereof to the Person or Persons who shall be so charged, and appoint a Day and Time for him, her, or them, to appear and shew Cause why an Assessment should not be made according to such Charge: And in case the said Charge shall (after the hearing of the Party or Parties, or in Default of his, her, or their appearing at the Day and Time appointed) be established, the said Commissioners shall proceed to assess the same upon the Person or Persons so charged, and direct the Manner and Proportions in which the same shall be raised: Provided always, That it shall be lawful for the Person or Persons who shall be so charged to appeal against such last mentioned Assessment in the same Manner as is herein directed in other Cases where an Appeal is allowed.

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XCIV. And be it further enacted, That if in any Instance of Lands demised at Rack Rent it shall appear to the said respective Commissioners, that either by reason of such Lands having been let for any Term of Years more than Seven Years prior to the Year in which such Computation shall be made, or for any other specifick Cause to be alledged to and allowed by such Commissioners, the Rules contained in the said Schedule for estimating the Income arising from such Lands are not applicable, or will not give a fair and just Estimate of the Income of such Person, it shall be lawful for such Commissioners, either on the Application of the Surveyor or Inspector, or of such Tenant, to cause an Assessment to be made upon such Tenant in Proportion to the actual Gains and Profits received by such Tenant within the Year, or on an Average of Three Years preceding which such Computation shall be made, and at the respective Rates before mentioned: Provided always, That in every Instance of Income arising from Lands in *Scotland*, demised at Rack Rent as aforesaid, it shall be lawful for such Tenant, in making out his Statement, to compute and ascertain, and the said respective Commissioners, on the Application of such Tenant, shall compute and ascertain, such Income in Proportion to the actual Gains and Profits which such Tenant of Lands in *Scotland* shall have acquired within the Year, or on an Average of Three Years preceding

If in case of a Tenant at Rack Rent it appears that the Rules (in Schedule A. 1st Case) do not apply, an Assessment may be made (on Application of a Surveyor, or of the Tenant) on his actual Profits:

And in all Instances of Income from Lands in *Scotland* let at a Rack Rent, the Tenant's Income may be stated and computed in that Manner; and the Commissioners may call to their Assistance the Information of

Occupiers and Surveyors of Land; and act as Commercial Commissioners may do with respect to Assistants, under § 98.

preceding which such Computation shall be made: And that when any Inquiry into the Income of any such Tenant shall be to be made; the said respective Commissioners may be at Liberty to call to their Assistance any Two or more Occupiers of Lands in the same Neighbourhood, or any Surveyor of Lands whom the said respective Commissioners shall think able to give them Assistance in estimating, computing, and ascertaining the Income of such Tenant, and upon the Result of such Opinion, to require a Schedule of Particulars, and to pursue such Rules and Regulations for inquiring into and ascertaining the Income of such Tenant, as they could or might have done upon the Demand of any Surveyor or Inspector of the said Rates and Duties, or as the Commercial Commissioners to be appointed under this Act may lawfully do on the Advice and Assistance of any Persons to be called in by them for that Purpose as herein-after mentioned.

Persons may pay Money into the Bank, and receive Certificates, which shall be taken as Cash by the Collectors; but no Discount shall be allowed on such Payments.

XCV. And be it further enacted, That it shall be lawful for any Person or Persons, at any Time or Times during the Continuance of this Act, to pay, or cause to be paid, to the Governor and Company of the Bank of *England*, or to their Cashier or Cashiers, any Sum or Sums of Money, and to require a Certificate or Certificates acknowledging such Payment; which Certificates shall be received by the several Receivers and Collectors of the said Rates and Duties as Cash; and



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and in Discharge of so much of the said Rates and Duties as shall be mentioned in such Certificates respectively: Provided always, That no Discount or Allowance whatever shall be allowed or paid on any Sum or Sums of Money to be paid into the Bank of *England*, in pursuance of this Act.

XCVI. And be it further enacted, That in case any Person or Persons residing in *Great Britain*, and engaged in any Trade or Manufacture therein, or the Governor and Company of the Bank of *England*, or any other trading Body Politick or Corporate, Company, Fraternity, or Society of Persons, whether Corporate or not Corporate, in *Great Britain*, shall be desirous of being assessed by the Commercial Commissioners to be appointed as herein-after mentioned to the whole Rates and Duties granted by this Act, or to so much thereof as may arise from Trade or Manufacture, and shall signify in Writing his, her, or their Intention to be so assessed, within the Time herein limited for returning his, her, or their Statement, to the Assessor or Assessors of the Parish or Place where any Assessment upon such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, ought to be made, according to the Form marked (C.) hereunto annexed, it shall be lawful for such Person or Persons, by him, her, or themselves, or his, her, or their Agent or Agents, and for such Bodies, Corporations, Persons in Trade, and the Bank and other trading Corporations, desirous to be assessed by the Commercial Commissioners, [see the next and succeeding Sections], may signify the same to the Assessors according to Form (C.), within the Time for returning their Statement; and may then deliver such Statement to the Commercial Commissioners of the District or their sworn Clerk, specifying the Branch of Trade in which such Parties are engaged. [for the Mode of appointing Com-

*these Commis-
sioners and
their Assistants,
see § 110, et
seq.]*

Companies, Fraternities, or Societies; by their respective Chamberlains; Treasurers; Cashiers, or other Officers having the Receipt or Audit of the Income of such Bodies; Corporations, Companies, Fraternities, and Societies respectively, instead of his, her, or their delivering a Statement, as herein-before required, to the Assessor or Assessors for the Parish or Place where such Assessment as aforesaid ought to be made, to deliver the same to the said Commercial Commissioners to be appointed for any One of the Districts in which such Assessment is hereby directed to be made, or to their Clerk or other Officer, sworn under the Authority of this Act, who shall be authorized by such respective Commissioners to receive the same; and which Statements shall be respectively made in the Forms in the said Schedule annexed as before directed; but nevertheless adding thereto, by every Person engaged in Trade or Commerce, the particular Branch or Branches of Trade or Commerce in which such Person shall be engaged: And the said several Statements, being so delivered, shall be as effectual for the Purpose of ascertaining the Sum to be assessed on such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, as if the same had been delivered to such Assessor or Assessors in pursuance of this Act as aforesaid.

The Commer-
cial Commis-
sioners shall

XCVII. And be it further enacted, That the respective Commercial Commissioners to be

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be appointed as herein-after directed shall, as soon after their respective Appointments as conveniently may be, meet to receive; or appoint a proper Person for receiving, all such Statements, sealed up, as shall be made to them by or on the Behalf of any Person or Persons engaged in Trade or Manufacture, and residing within the Limits of their respective Districts, or from or on the Behalf of any such Body Politick or Corporate, or Company, Fraternity, or Society of Persons within the said Limits; and shall cause all such Statements from Time to Time to be classed and registered in Books to be provided for that Purpose; and shall also from Time to Time fix a Day or Days, not sooner than Twenty-one Days from the Day of receiving any such Statement, for taking the same into Consideration; and shall from Time to Time meet for that Purpose, and may divide themselves into Committees, each Committee consisting of not less than Three Commissioners at such their Meetings; and afterwards proceed with all convenient Dispatch to ascertain and determine the Amount of the Sums to which any Person or Persons, Corporation, Company, Fraternity, or Society, delivering such Statements, ought to be charged by virtue of this Act, observing therein the Rules, Regulations, and Directions of this Act, as herein-after expressed.

receive such Statements (sealed up) and have them classed and registered in proper Books, and fix a Time within 21 Days for considering the same, and may divide themselves into Committees of Three, and assess the Parties chargeable, according to the Provisions of this Act.

*see sub. 1
repealed*

The said Commercial Commissioners may call in Two of the Assistants, and enquire of them their Opinion of the Amount of the Income of Parties delivering in such Statements, without disclosing the Statements to such Assistants; and if such Assistants state the Income higher than the Parties have done, and Two Thirds of the Commissioners concur in Opinion that such Statements furnish Ground for further Enquiry, they may require Schedules of the Parties' Property; and shall proceed to enquire into their Income: They may disclose such Schedules to the Assistants, and examine other Persons on Oath with like Powers as Commission-

XCVIII. And be it further enacted, That on the Day or Days fixed for taking any such Statements into Consideration, or on any Day to be previously named by them for that Purpose, the said respective Commercial Commissioners shall call to their Assistance any such Two or more Persons herein-after directed to be appointed for that Purpose, for the District of the said Commissioners, who in the Opinion of the said Commissioners may be, of those so appointed, best able to judge of the Amount of the reputed Income of the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, whose Statements shall be under Consideration before the said Commissioners, and shall enquire of such Persons their Opinion of such Amounts of reputed Income, or so much thereof as may arise from Trade or Manufacture, without disclosing to them, or any or either of them, the Amount contained in any Statement of such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies; and if any or either of such Persons shall, upon such Inquiry, state the reputed Income of such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, at a Sum or Sums higher than, by Reference to the Statements delivered, the said Commissioners shall find the Sums contained therein respectively to be, then, unless Two Thirds or a greater Proportion of the said Commissioners shall concur in Opinion



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tion that such Difference of Statement does not furnish sufficient Ground for further Inquiry, it shall be lawful for the said Commercial Commissioners, and they are hereby required, to issue their Precepts, requiring the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, delivering such Statements respectively, to return Schedules of their Property from which such Income may arise to the said Commissioners, which Schedules shall be made in the Manner and in the Form herein-before directed: And the said Commercial Commissioners shall, after issuing such Precepts, proceed to enquire into the Income arising from the Property stated in such Schedule, or any other Property belonging to such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, and shall be at Liberty to disclose the Particulars contained in such Schedule to the Assistants whom the said Commissioners shall have called in as afore-said; and shall enquire from them, and shall also examine any other Person or Persons relative thereto, whom they may think necessary (upon Oath or solemn Affirmation, except as to such Assistants), in such Manner and Form and with the like Powers as the Commissioners for the Purposes of this Act are hereby authorized or enabled to do as before directed: And all Powers, Directions, Clauses, Matters, and Things, which are herein-before prescribed for the Conduct and Demeanour of the Commissioners for

ers in other
Cases.

Witnesses to be examined apart, and their Evidence not to be disclosed but to the Assistants.

the Purposes of this Act, except as hereinafter is otherwise provided, shall be in full Force, and shall be practised and applied by the respective Commercial Commissioners, as fully and effectually as if the same Powers, Directions, Clauses, Matters, and Things, had been so expressly and particularly applied: Provided always, That the respective Persons to be examined before the said Commissioners shall be examined by them apart; and that the Evidence which they or any of them shall give shall not be disclosed to any Person or Persons whatever, except to such Assistants as aforesaid, for the Purpose of enabling them to form a Judgement of the actual Income then under Consideration as aforesaid.

After such Inquiry, the Commercial Commissioners may proceed to ascertain the Assessment on the Parties, and each Committee [See § 97] shall enter the same in a Book to be kept privately by them, with the Name of the Party to be numbered or lettered progressively: Such Assess-

XCIX. And be it further enacted, That after such Inquiry made by the said Commercial Commissioners as aforesaid, or any Three or more of them, it shall be lawful for the said Commissioners before whom such Inquiry shall have been made, or the major Part of them, and they are hereby required, according to the best of their Judgement, to settle and ascertain in what Sums such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, ought to be charged by virtue of this Act, and to make an Assessment or Assessments accordingly; and that when and as soon as the Amounts thereof shall be ascertained, the respective Commissioners of each such Committee



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Committee shall cause the same to be entered in a Book to be by them respectively and privately kept, as herein-after mentioned, with the Name or Names, or Description of the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies to be charged therewith, set opposite thereto; and which Entries shall be respectively numbered progressively, or lettered or distinguished by Numbers and Letters, as the said respective Commercial Commissioners shall think proper; and which Assessments, so made and entered, shall be final and conclusive to all Intents and Purposes whatever without Appeal: And that when and as soon as the said respective Commissioners shall have caused to be made any such Entry in such Book, they shall deliver to the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, charged by such Assessments, or to some Person or Persons there attending on his, her, or their Behalf, a Certificate or Certificates under the Hands and Seals of Two or more of such Commissioners, specifying the Amount of the Sums to be paid upon every such Assessment respectively, to be respectively marked and numbered, or lettered, with the same Number or Letter as the Entry or Entries in the private Book of the said Commissioners, to which such Certificate or Certificates shall respectively relate, shall be marked and numbered or lettered, and which Certificates shall be cut off indentwise from the Counterparts thereof, which

ment to be final without Appeal. After such Entry, a Duplicate of a Certificate shall be delivered to the Party under the Hands of Two Commissioners, stating the Amount of the Assessment, and its corresponding Number or Letter.

G 3 shall

shall also contain the like Sums, and be marked and numbered or lettered in the same Manner as the Certificate or Certificates to be so delivered as aforesaid; which Certificates, marked and numbered or lettered as aforesaid, containing the Amount of the said Assessments as aforesaid, without naming or describing the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, charged thereby, shall, on Production thereof, be a sufficient Authority to the Governor and Company of the Bank of *England*, and to the respective Receivers General and their respective Deputies in *England*, and to the Receiver General in *Scotland*, from Time to Time, to receive from any Person or Persons bearing and producing such Certificate or Certificates, the Amount of the Sums therein respectively contained, in such Proportions thereof as by this Act are made payable by Instalments, and at the Times by this Act appointed for Payment thereof, in Discharge and Satisfaction of the Assessment made by the said Commissioners for the last mentioned Purposes, and entered by them under the Letter or Number marked on such Certificate; and upon the Payment of such Sums contained in any such Certificate, or any Proportion thereof as aforesaid, to give Certificates for the same, acknowledging the Receipt of the Sum paid on Account of the Certificate of the said respective Commissioners, by the Number or Letter marked thereon as before directed.

C. And

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C. And be it further enacted, That if in the Course of any Inquiry before the said Commercial Commissioners, they shall think it necessary to ascertain the Income of any Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, who shall have delivered to them any such Statement or Statements as aforesaid, which Income, or any Part thereof, shall arise from any Property in *Great Britain* not engaged in Trade or Manufacture, out of the Limits of the City, Town, or Place, or its Vicinity, for which they shall act, the Commissioners for the Affairs of Taxes shall, on a Certificate or Certificates thereof, transmit such Certificates to the respective Commissioners for the Purposes of this Act, acting for the Division or Place, or Divisions or Places, where such Property, or any Part thereof, is or shall be situate; and the said last mentioned Commissioners shall, on Receipt of such Certificates, respectively enquire into the Amount of the Income arising from such Property within the Limits of the Division or Place where such last mentioned Commissioners act, and in proceeding therein it shall be lawful for them to use and apply all the Powers contained in this Act, in the same Manner as if such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, were chargeable under this Act in such Division or Place; and the said Commissioners, having satisfied themselves of such Income, shall, without allowing any Deduc-

If, in the Course of their Enquiries, Commercial Commissioners shall think it necessary to ascertain the Income of the Parties, any Part of which shall arise from Property in *Great Britain*, not in Trade, out of the Limits of the Jurisdiction of such Commissioners, the Tax Office shall transmit a Certificate from such Commissioners to the Commissioners of any other Division, to enquire into the Party's Income there; which they shall accordingly do, and certify the same to the Tax Office, to be laid before the Commercial Commissioners, to enable them to assess the Party; such last mentioned Certificate to be final and conclusive as

to the Amount
of Income
contained
therein.

tion to be made therefrom, (other than the special Deductions authorized by this Act in respect of such Property), transmit a Certificate thereof, under the Hands of any Two or more of them, to the said Commissioners for the Affairs of Taxes, to be laid before the said Commercial Commissioners, to the End that such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, may be justly charged upon the whole of his, her, or their Income; and such Certificates of the Commissioners for the Purposes of this Act shall be final and conclusive as to the Amount of Income contained therein, all just Deductions (other than the special Deductions aforesaid) being first made therefrom by the Commercial Commissioners, in the same Manner as if such Income had been ascertained by them in the First Instance.

Persons whose
Income is
under Enquiry
before Com-
mercial Com-
missioners,
may apply for
and obtain
such Certifi-
cates, in
order to have
an Allowance
on their whole
Income.

CI. And be it further enacted, That if any Person, whose Income shall be under Inquiry before the Commercial Commissioners, shall apply to them to ascertain, in Manner before directed, the Amount of any Income arising from Property not subject to Inquiry before such Commercial Commissioners, in order to have any Allowance made from the Whole of his or her Income, it shall be lawful for them, and they are hereby required to deliver the proper Certificate for that Purpose; which Certificate shall be carried into Effect in the Manner before directed: And the said Com-
mercial



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Commercial Commissioners, after having received the Account of such Income, shall, in order to make any Allowances to which such Person may be entitled in respect of the Whole of his or her Income, add the same to the Amount of Income ascertained by such Commercial Commissioners, and therefrom make such Allowances accordingly.

CII. And be it further enacted, That any Income arising from Property in any of the *British* Plantations in *America*, and imported into *Great Britain* from thence, may be stated, proved, ascertained, and assessed to, before and by the respective Commercial Commissioners acting for the respective Places herein-after mentioned, *videlicet*, *London*, *Bristol*, *Liverpool*, and *Glasgow*, in the same Manner as if such Income had arisen from Trade or Manufacture carried on in such Places respectively; And such Income shall be assessed and charged by the Commissioners acting for such of the said Places at or nearest to which such Property shall have been first imported into *Great Britain*.

Income from Property in the *American* Plantations may be ascertained by the Commercial Commissioners for *London*, *Bristol*, *Liverpool*, or *Glasgow*; and be assessed by the Commissioners of either of those Places nearest to which the Property is first imported thither.

CIII. And be it further enacted, That any Income received in *Great Britain*, and arising from Property of any Person or Persons in such Plantations as aforesaid, which shall not have been imported into *Great Britain*, may be stated, proved, ascertained, and assessed, in like Manner as aforesaid, together with the Income of the same Person or

Income received in *Great Britain* arising from Property of Persons in such Plantations not imported here, may be also ascertained in like Manner.

or Persons arising from such Property which shall have been imported as aforesaid, in case any such Income arising from Property imported as aforesaid shall be stated to such Commercial Commissioners, in order to be assessed and charged under this Act.

One Committee of Commercial Commissioners [see § 97] may assess the Members of another Committee, with Power of Appeal to all such Commissioners; but the Parties interested shall have no Vote.

CIV. And be it further enacted, That in every Place where the Number of Commercial Commissioners to be appointed as aforesaid shall be sufficient to divide themselves into Two or more Committees as aforesaid, it shall be lawful for the Persons composing any one such Committee to assess and charge the Persons composing any other such Committee until each such Commissioner shall be fully assessed and charged, with Power of Appeal to all the said Commissioners; and that where such Committees shall be formed, the said Commissioners shall establish such Regulations amongst themselves for assessing and charging each other, as may most effectually secure a fair and impartial Assessment upon every such Commissioner, according to the true Intent and Meaning of this Act: Provided that upon any such Appeal the Commissioner interested shall have no Voice, but shall withdraw until the Determination thereof, in the Manner hereinbefore directed with respect to Commissioners for the Purposes of this Act.

§ 70.

Where such Commissioners are not

CV. And be it further enacted, That where the said Commissioners shall not be sufficient

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sufficient to divide themselves into Committees as aforesaid, every such Commissioner shall be assessed and charged by the other Commissioners present; in which Case the Commissioner interested shall have no Voice; but shall withdraw until the Determination thereof in Manner before directed: Provided that if any such Commissioner shall think himself aggrieved by the Determination of the other Commissioners as aforesaid, it shall be lawful for him to appeal to the Commercial Commissioners acting for the City of *London*, who shall hear and determine the same, and assess and charge such Appellant under the like Powers, and subject to the like Rules, as they might have assessed and charged such Appellant in case he had resided within the City of *London*, and had in the First Instance delivered to the said Commercial Commissioners his Statement for that Purpose.

divided into Committees, each Commissioner shall be assessed by the others, with Appeal to the Commercial Commissioners for *London*.

CVI. And be it further enacted, That the Commercial Commissioners acting within and for the City of *London* and its Vicinity, comprehending the District herein-after described, shall, on or before the Fifth Day of *June* yearly, during the Term herein mentioned, or as soon after as can be conveniently done, transmit the Counterparts of all such Certificates as shall have been issued by them to the Cashier of the Governor and Company of the Bank of *England*, in order that all Persons, Bodies, Corporations, Com-

The Commercial Commissioners for *London* and its Vicinity [see § 110] shall, yearly, before *June* 5, or as soon as possible after, transmit to the Bank the Counterpart of all Certificates issued by them, that the Parties may pay their Assessments

panies,

there, and the Commercial Commissioners for other Cities and Districts, [see § 111, 112], shall transmit such Counterparts to the respective Receivers General; and the Bank and Receivers General shall open Accounts with such Commercial Commissioners as to all Money received on such Certificates.

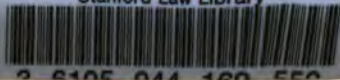
panies, Fraternities, and Societies, assessed by the said Commissioners, may pay, in Manner before directed, their Assessments into the said Bank of *England*: And the respective Commercial Commissioners acting within or for any City, Town, or Place herein-after mentioned, or any other City, Town, or Place, in *Great Britain*, for which, and their respective Vicinities, Commissioners for the said last mentioned Purposes shall be appointed according to the Directions of this Act, shall within the like Period, transmit the Counterparts of all such Certificates, as shall have been issued by them respectively in *England*, to the Receiver General of the County, Riding, or Place where such Certificates have been issued, or their respective Deputies, and in *Scotland* to the Receiver General there: And the Cashier of the said Bank of *England*, and the respective Receivers General, or their respective Deputies as aforesaid, shall, upon the Receipt of any Sum of Money on Account of any such Certificate, signed and marked, and numbered or lettered as aforesaid, enter the same in a Book to be provided for that Purpose, with the Number and Figure marked in such Certificate set opposite thereto, under the Head of "The Account of the Commercial Commissioners acting for the
" of and its Vicinity."

The respective
Commercial
Commission-

CVII. And be it further enacted, That the said respective Commercial Commissioners



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ers shall from Time to Time transmit to the Commissioners for the Affairs of Taxes, the gross Amount of all Assessments made by them up to the Day of making up such Account; and that when and as soon as such Assessments shall be completed in any such District, the said respective Commissioners acting therein shall cause to be delivered a Schedule or Duplicate on Parchment, under their Hands and Seals, fairly written, containing the whole Sum assessed by the said Commissioners, unto the said respective Receivers General, and shall transmit, or cause to be transmitted, a like Schedule or Duplicate into the King's Remembrancer's Office of the Exchequer in *England* and *Scotland* respectively.

CVIII. And be it further enacted, That all Books, Papers, and Writings whatever, belonging to or provided by the said Commercial Commissioners, shall be carefully preserved and kept in their Custody, or of some or One of them, or in such Manner as they shall think consistent with the Secrecy so be observed in the Custody thereof.

CIX. And be it further enacted, That the Cashier of the Bank of *England*, and the respective Receivers General, shall, Ten Days before the Second, and so before every subsequent Instalment, transmit to the respective Commercial Commissioners as aforesaid, a true Account of all Sums paid on Account

Sum paid, and remaining unpaid, on prior Instalments, and the Numbers, *etc.* to which they relate; and such Commissioners shall give Notice to the Party concerned, to pay all Arrears within a certain Time; and on Failure of Payment, may issue their Warrant for levying the same.

Account of any prior Instalment or Instalments, and also of any Sum or Sums which may remain unpaid on Account of such prior Instalment or Instalments, and the respective Numbers and Letters to which such Sums so remaining unpaid shall respectively relate; And the said respective Commissioners shall, upon Reference to their private Books, by Notice in Writing under the Hands of any Two of them, to be transmitted to the Person or Persons, or the Chamberlain, Treasurer, Cashier, or other Officer aforesaid, of any Body, Corporation, Company, Fraternity, or Society, making such Default, require him, her, or them, to pay the Sum so in Arrear within a Time to be fixed, in such Notice: And if any Person or Persons so charged, or if the Chamberlain, Treasurer, Cashier, or other Officer aforesaid, of any Body, Corporation, Company, Fraternity, or Society, so charged, shall neglect to pay the same within the Time limited in such Notice, it shall be lawful for the said respective Commercial Commissioners for the last mentioned Purposes, and they are hereby required to issue their Warrant for the levying the Sum and Sums so in Arrear and unpaid, in such Manner, and to such Effect and Purpose, as any other of the Commissioners before mentioned for the Purposes of this Act may, under this Act, or the Commissioners appointed to carry into Execution any of the said Acts herein-before referred to, may, under the said Acts, levy any Money

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Money due to His Majesty, His Heirs or Successors, of the Rates and Duties charged and levied under this Act, or the said Acts so referred to, or any of them.

CX. And be it further enacted, That within and for the City of *London* and its Vicinity, as herein-after mentioned, *videlicet*, the City and Liberty of *Westminster*, the Borough of *Southwark*, the several Parishes within the Bills of Mortality, and the Parishes of *Saint Mary-le-Bone* and *Saint Pancras*, and all Parishes within the Counties of *Middlesex*, *Essex*, *Kent*, and *Surrey*, any Part whereof shall be situate within Ten Miles of the *Royal Exchange*, there shall be appointed Twenty-four Persons, qualified as herein-after is required, who shall be Commercial Commissioners within the said District, or such other less Number as can be found therein so qualified, to ascertain the Income of Persons engaged in Trade and Manufacture resident within the said District, and of all such Bodies Politick and Corporate (except Corporation Sole residing without the said District), Companies, Fraternities, and Societies of Persons in *Great Britain*, who shall be desirous of being assessed under the said Commissioners; and also Twenty-four other Persons, in like Manner qualified, or such less Number as may be found therein so qualified, to act in the Assistance of the said Commercial Commissioners: And that Three of the Persons

For the City of *London*, and its Vicinity, (including *Westminster*, *Southwark*, the Bills of Mortality, *Mary-le-bone*, *Pancras*, and every Parish in *Middlesex*, *Essex*, *Kent*, and *Surrey*, any Part of which is within 10 Miles of the *Royal Exchange*), 24 Persons shall be appointed, (qualified as in § 114) to be Commercial Commissioners for such District, and 24 others as Assistants. Three such Commissioners, and Three such Assistants, to be named by the Mayor and Aldermen, out of 12, (Six being Aldermen), to be returned by the Common.

Council;
Three by the
Bank, Three
by the *East
India* Compa-
ny, Three by
the *South Sea*
Company,
Two by each
of the Two
Insurance
Companies,
and Two by
the Grand
Jurors of each
of the said
Four Counties.

so to be appointed Commissioners, and Three of the said Assistants, shall be named by the Mayor and Aldermen of *London*, out of Twelve Persons, Six of whom shall be Aldermen, to be returned to them by the Common Council as aforesaid: Three other Commissioners and Three other Assistants by the Governors and Directors of the Bank of *England*: Three other Commissioners and Three other Assistants by the Directors of the said United Company trading to the *East Indies*: Three other Commissioners and Three other Assistants by the Governors aforesaid and Directors of the *South Sea* Company: Two other Commissioners and Two other Assistants by each of the respective Governors and Directors of the several Insurance Companies before mentioned: And Two other Commissioners and Two other Assistants by each of the Grand Inquests as aforesaid, having been returned to serve for the several Counties of *Middlesex, Essex, Kent, and Surrey*, as before mentioned.

For *Birmingham, Liver-
pool, Leeds,
Manchester,
King's Lynn,
and Glasgow,*
etc. as the re-
spective Per-
sons, em-
powered to no-
minate Com-
missioners,

CXI. And be it further enacted, That, within and for the several Towns and Places herein-after mentioned, *videlicet, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Glasgow,* and such Cities and other Towns and Places in *Great Britain*, (Regard being had to the Extent of Trade and Manufacture thereof), as the Persons who are respectively empowered to nominate Commissioners for the Purposes of this Act,
for

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for the County, Riding, Shire, or Stewartry at large within which such Place shall be situate, shall think proper to name Commercial Commissioners to act therein for such Purposes as aforesaid, there shall be appointed by the said Persons so empowered, so many Persons, qualified as herein is required, to be Commercial Commissioners within and for such Cities, Towns, and Places respectively, and within and for such Parishes and Places in the Vicinity of such Cities, Towns, and Places respectively, as the respective Inquests before-mentioned shall think proper to be included in the same Districts with such Cities, Towns, and Places respectively: And the said last mentioned Persons to be appointed as aforesaid, shall be Commissioners to ascertain the Income of Persons engaged in Trade and Manufacture resident within the said respective Districts, and of all such Bodies Politick and Corporate, Companies, and Societies of Persons in such Districts respectively, who shall be desirous of being assessed under the said Commissioners respectively: And in every such District there shall also be appointed so many Persons, qualified as herein is required, to act as Assistants to the said respective Commercial Commissioners within their Districts: Provided that the Number of Commissioners to be appointed for each such District as aforesaid, shall not be less than Three nor more than Twelve; and that the Assistants to be also appointed for each such Dis-

shall think proper, Commercial Commissioners, and Assistants shall be appointed by such Inquest, to act for such Towns and certain Districts in the Vicinity of each; not less than Three, nor more than Twelve Commissioners for each District.

H

trict

trict shall not be less than Three nor more than Twelve.

For *Bristol, Exeter, Hull, Newcastle upon Tyne, Norwich, and Edinburgh*, and such other Cities being Counties of themselves, as such Inquests shall think fit, (with their Vicinities), Commercial Commissioners shall be appointed by the acting Magistrates of the said Cities, &c.

CXII. Provided always, and be it further enacted, That within and for the several Cities, Towns, and Places herein-after mentioned; *videhæc, Bristol, Exeter, Hull, Newcastle-upon-Tyne, Norwich, and Edinburgh*, and also such other Cities, Towns, and Places, in *Great Britain*, being respectively Counties of themselves, for which the said Jurors for the respective Counties at large as aforesaid shall think proper that Commercial Commissioners should be named, there shall be appointed by the respective Persons acting as Magistrates or Justices of the Peace for such Cities, Towns, and Places respectively, being Counties of themselves as aforesaid, so many Persons qualified as herein is required to be Commercial Commissioners within and for such Cities, Towns, and Places respectively, and within and for such Parishes and Places in the Vicinity of such Cities, Towns, and Places respectively, as the respective Inquests for the Counties at large before mentioned shall think proper to be included in the same Districts with such Cities, Towns, and Places respectively: And the said last mentioned Commissioners, after their Appointment by the respective Magistrates and Justices of the Peace of the Cities, Towns, and Places, being Counties of themselves as aforesaid, shall have and exercise the like Powers, and in as ample a Manner as if they had been respectively



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tively appointed by the respective Inquests
of the Counties at large.

CXIII. Provided always, and be it further enacted, That any Person or Persons engaged in any Trade or Manufacture, and residing in the County, Riding, Shire, or Stewartry where any such Commercial Commissioner shall be appointed, (in case any such Commissioners shall be so appointed in such County or Riding,) although not resident within the District of the Commercial Commissioners, shall and may be charged to the Rates and Duties granted by this Act by such Commercial Commissioners, if such Person or Persons shall prefer such Charge, and pursue the Rules and Regulations hereinbefore prescribed for causing such Charge to be made: And in case no such Commercial Commissioners shall be so appointed in the County, Riding, Shire, or Stewartry, where such Person or Persons shall reside, then such Person or Persons may apply in like Manner to the Commissioners for the Purposes of this Act, for the Division or Place where such Person or Persons shall reside: And the respective Commissioners for the Purposes of this Act shall in any such Case require the Assistance of any Two or more Persons whose Names shall be inserted in the List made out by the Jurors upon the Grand Inquest of the County, Riding, Shire, or Stewartry where such Division or Place shall be situate; and shall, in ascertaining

Any Trader residing in the County where such Commercial Commissioners are appointed (though not resident within their District) may elect to be assessed by them; or (in case no such Commissioners are appointed in that County) then by the other Commissioners under this Act, assisted by Two Persons from the Grand Jurors List, who shall then act as Commercial Commissioners.

the Charge to be made upon such Person or Persons, pursue all such Rules, Directions, and Regulations, and shall have such Powers as are herein-before prescribed and given for the Conduct of Commercial Commissioners especially appointed under this Act as aforesaid; and the Sum so charged shall be paid and accounted for in the same Manner.

Commercial Commissioners shall be qualified as other Commissioners under this Act for a County at large: (See § 23: Acting without such Qualification, to forfeit 100l.

CXIV. Provided always, and be it further enacted, That no Person shall be capable of acting as a Commercial Commissioner under this Act, or as an Assistant to such Commissioners, who shall not be seised or possessed of an Estate of the like Nature and Value as is herein-before required for a Commissioner for the Purposes of this Act as aforesaid, for a County at large: And if any Person, not qualified as aforesaid, shall act in the Execution of this Act as a Commercial Commissioner, every such Person shall forfeit the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the said first recited Act.

Commercial Commissioners' Oath to be the same as that of other Commissioners, and subscribed, &c. (according to § 22.)

CXV. And be it further enacted, That every Person to be appointed a Commercial Commissioner as aforesaid, before he shall begin to act therein, (except in administering the Oath herein referred to), shall take the same Oath as is herein-before required to be taken by a Commissioner for the Purposes of this Act; which Oath so taken shall be subscribed, and the Names of the Persons taking



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ing the same shall be transmitted in the Manner before directed with respect to the Commissioners for the Purposes of this Act.

CXVI. And be it further enacted, That every Person to be appointed an Assistant to the Commercial Commissioners, shall before the said Commissioners take the following Oath; (that is to say),

Assistants to Commissioners to take the following

‘ I *A. B.* do swear, That in the Execution Oath.
‘ of an Act, [*Here set forth the Title of this Act*], I will in all Respects act fairly,
‘ honestly, and impartially, and without Fa-
‘ vour, Affection, or Malice, to the best of
‘ my Knowledge and Belief: And that I will
‘ not disclose any Particular contained in any
‘ Schedule of Income of any Person, Body
‘ Politick or Corporate, Company, Frater-
‘ nity, or Society of Persons whatever, which
‘ shall be shewn to me in the Execution of
‘ the said Act, except in such Cases only
‘ where it shall be necessary to disclose the
‘ same for the Purposes of the said Act, or
‘ in order to or in the Course of a Prosecu-
‘ tion for Perjury committed in any Matter
‘ relating to such Schedule.

‘ So help me GOD,’

CXVII. And be it further enacted, That the said respective Commercial Commissioners shall and may appoint and employ a Clerk, and such other Officer or Officers as may be necessary, with the Consent and Approbation of

Commercial Commissioners may employ a Clerk, who shall take an Oath of Fidelity, and also the Oath

required (by § 35) for Clerks to Commissioners. The Clerk to receive only such Salary as shall be allowed by the Commissioners, with the Approbation of the Treasury.

of the Commissioners of the Treasury, or any Three of them; and shall and may give and administer to such Clerk, and other Officer or Officers respectively, an Oath for their faithful Demeanor in all Things relating to the due Performance of the Trusts reposed in them by the said respective Commercial Commissioners, and also the Oath herein-before required to be taken by Clerks to the respective Commissioners for the Purposes of this Act; which Oaths shall be duly subscribed by the Parties taking the same; And the said respective Commercial Commissioners shall and may, from Time to Time, at their Discretion, dismiss and discharge such Clerk, or other Officer or Officers, and appoint others in their Place: And the said Clerks and other Officers are hereby required faithfully to execute and perform the said Trusts in them respectively reposed, without taking any Thing for such Service, other than such Salaries or Rewards as the said respective Commercial Commissioners, with the Consent and Approbation of the Commissioners of the Treasury, or any Three or more of them, shall allow, in Manner herein-after directed.

The Treasury may direct the Bank and Receivers General to pay the Expences of the Commercial Commissioners.

CXVIII. And be it further enacted, That the Commissioners of the Treasury, or any Three or more of them, for the Time being, are hereby respectively authorized, from Time to Time, to direct the Cashier or Cashiers of the Bank of *England*, or the respective

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five Receivers General before-mentioned, as may be most convenient, to advance and pay, out of the Monies arising from the said Rates and Duties granted by this Act, to such Person or Persons as the said respective Commercial Commissioners, or the major Part of them acting for any District as aforesaid, shall respectively name, such Sums of Money as shall appear to the said Commissioners of the Treasury necessary for the last mentioned Purposes of this Act; which Sums so to be advanced shall be applied for the Payment of Allowances, and in defraying all other necessary Charges and Expences in or about the Execution of this Act, in respect to the Commercial Commissioners, without other Account than before the Lords Commissioners of His Majesty's Treasury.

CXIX. And be it further enacted, That all the Monies arising by the said Rates and Duties, (the necessary Charges of raising and accounting for the same excepted), and also all Monies to be received at the Bank of *England* under this Act, shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenues, and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Rates and Duties, or received at the Bank of *England*, and paid into the said Receipt as aforesaid,

The Money raised under this Act shall be paid into the Exchequer, and the Account thereof kept distinct.

said, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever: And the said Monies, so paid into the said Receipt, shall be subject and liable to the Uses and Purposes herein-after mentioned.

Recital of the Application of the Duties under 18 Geo. 3. c. 16 (§ 97) and of the Duties under 38 Geo. 3. c. 76 (§ 38.)

CXX. And whereas all the Monies arising from the Additional Rates and Assessments, or from Payments at the Bank of England, by virtue of the said recited Act of the last Session of Parliament, intituled, *An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War*, together with the Duties granted by another Act of the last Session of Parliament, intituled, *An Act for the better Protection of the Trade of this Kingdom, and for granting new and additional Duties of Customs on Goods imported and exported, and on the Tonnage of certain Ships entering outwards or inwards to or from Foreign Parts, until the signing the Preliminary Articles of Peace*, not exceeding in the Whole the Sum of Seven Millions, which should be paid into the said Receipt of the Exchequer, were, from Time to Time, as the same should be paid into the said Receipt, directed to be issued and applied to such Services as are in the said first recited Act mentioned: Be it further enacted, That all the Monies arising from the said Rates and Assessments by the said recited Acts granted, or from Payments at the Bank of England, and also from the

All Money raised under those Acts, and also under this Act, not exceeding Se-

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the Rates and Duties hereby granted, not exceeding the said Sum of Seven Millions, which shall be paid into the said Receipt of the Exchequer, shall from Time to Time, as the same shall be paid into the said Receipt, be issued and applied either to the Services voted by the Commons of *Great Britain*, in the said last Session of Parliament, for the Service of the Year One thousand seven hundred and ninety-eight; or to the Payment and Discharge of all Annuities, Interest, and Dividends, which have or shall become payable in consequence of the Loan of Eight Millions raised by virtue of another Act passed in the said last Session of Parliament: And that, after issuing or reserving at the said Receipt of Exchequer, out of the said Monies, such Sums as shall be sufficient for the Purposes aforesaid, the Surplus of the said Monies, as the same shall arise and be paid into the said Receipt, shall be and are hereby appropriated for the Services which shall then have been voted by the Commons of *Great Britain* for the Service of the Year One thousand seven hundred and ninety-nine, or shall be voted by the said Commons for the Service of any subsequent Year, not exceeding Ten Millions in any one Year, and which shall be specifically charged on the said Rates and Duties by any Act or Acts to be passed for that Purpose; and in the next Place for the Payment and Discharge of all Annuities, Interest, and Dividends, which shall become payable in consequence

ven Millions, shall be applied to the Services of the Year 1798; or in paying the Interest of the Loan of Eight Millions raised last Session: The Surplus to be appropriated to the Services of the Year 1799, or of any subsequent Year, specifically charged on the said Duties, not exceeding 10 Millions in any One Year; next in Payment of the Interest of any Loans to be specifically charged thereon; and lastly, in the Purchase of Stock to the Amount of the Stock created by such Loans: The Money to be issued and applied accordingly.

consequence of any Loan or Loans, which shall also be specifically charged on the said Rates and Duties by such Act or Acts; and lastly, for the Purchase of Publick Annuities to the Amount of the Annuities which may be created on such Loan or Loans: And the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and required to issue and apply the same for the Services of each Year successively, to such Amount yearly as shall have been then voted by the Commons of *Great Britain*, not exceeding Ten Millions in any One Year; and in the next Place to the Payment and Discharge of the Annuities, Interest, and Dividends which shall become payable in consequence of such Loan or Loans, as and when the same shall become payable: And that, after applying such Part of the said Monies as shall be sufficient for the Services of each Year successively as aforesaid, and for the Payment and Discharge of all such Annuities, Dividends, and Interest as aforesaid, or reserving the same at the said Receipt of Exchequer, the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, or the Lord High Treasurer for the Time being, are or is hereby authorized and required to issue, from Time to Time, the Surplus of the said Monies arising from the Rates and Duties by this Act granted,



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ed, during the Term for which the said Rates and Duties are hereby granted, to the Governor and Company of the Bank of *England*, to be placed to the Account of the Commissioners appointed by an Act, passed in the Twenty-sixth Year of the Reign of His present Majesty, for applying certain Sums annually to the Reduction of the National Debt; who shall apply the same in Payment for the Purchase of any Publick Annuities, in the Manner directed by the said recited Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, for granting an Aid and Contribution for the Prosecution of the War, so long as the same shall be so applicable under and by virtue of this Act.

c. 16. § 98,
99, 100.

CXXI. And be it further enacted, That upon the Purchase by the said Commissioners appointed for the Reduction of the National Debt, out of the Monies to arise as aforesaid, of Publick Annuities to the Amount of all the Annuities which may be created on any Loan or Loans specifically to be charged on the said Rates and Duties as aforesaid, the said Rates and Duties shall be determined in the Manner directed by the said last mentioned Act; and all the Powers, Provisions, and Rules, contained in the said last mentioned Act, for issuing and applying the Monies arising from, and for determining, the Rates and Assessments granted thereby, shall severally and respectively be in full Force,

The Duties to cease, on the Purchase, by the Commissioners of the National Debt, of Stock to the Amount of Stock created by any Loans to be specifically charged on the said Duties; as under 38 Geo. III, c. 16, § 101, &c.

Force, and put in Practice, for the issuing and applying the Monies arising from, and for determining, at the Period herein mentioned, the Rates and Duties hereby granted, as fully and effectually as if the same had been repeated and re-enacted in this present Act.

Every Appeal decided on the Ground of Income, under 38 Geo. III, c. 16, shall be conclusive, except where the Party shall prove [under § 71 of that Act] that his Income for the Year ending Feb. 5, fell short of the Sum declared, or was diminished from some specific Cause; [See § 72 of that Act;] in which Cases the Commissioners of Appeal, under that Act, may give Relief.

CXXII. And be it further enacted, That every Appeal on the Ground of Income, once heard and determined, under and by virtue of the said Act, passed in the Thirty-eighth Year aforesaid, for granting an Aid and Contribution as aforesaid, shall be final and conclusive during the Continuance of the Rates and Duties granted by the said Act, as is herein-before limited; except where the Party shall alledge and prove, in the Manner directed by the said Act, that his or her Income, during the Year ending on the Fifth Day of February One thousand seven hundred and ninety-nine, fell short of the Sum mentioned in his or her Declaration by a stated Sum: In which Case; and also where the Income of any Person has been diminished from any specific Cause arising after the Time allowed for hearing Appeals in the Year preceding the said Fifth Day of February One thousand seven hundred and ninety-nine; it shall be lawful for the respective Commissioners for hearing and determining Appeals under the said Act, to give Relief to the Appellant or Appellants in the Manner directed by the said Act.

CXXIII. And



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CXXIII. Provided always, and be it further enacted, That it shall and may be lawful to and for any Justice of the Peace residing near the Place where the Offence shall be committed, to hear and determine any Offence against this Act, which subjects the Offender to any pecuniary Penalty not exceeding Twenty Pounds; which said Justice of the Peace is hereby authorized and required, upon any Information exhibited or Complaint made in that Behalf, within Three Calendar Months after the Offence committed, to summon the Party accused, giving to each Party Three Days Notice to appear, and also the Witnesses on either Side, and to examine into the Matter of Fact; and upon Proof made thereof, either by voluntary Confession of the Party accused, or by the Oath of One or more credible Witnesses or Witnesses, or otherwise, as the Case may require, to give Judgement or Sentence for the Penalty or Forfeiture as in and by this Act is directed; to be divided, One Moiety thereof to the Poor of the Parish or Place where the Offence shall be committed, and the other Moiety thereof to the Informer or Informers; and to award and issue out his Warrant, under his Hand and Seal, for the levying the said Penalty adjudged, of the Goods of the Offender, and to cause Sale to be made thereof in case they shall not be redeemed within Six Days, rendering to the Party the Overplus (if any); and where the Goods of such Offender cannot be found sufficient to answer

Justices of Peace may determine Offences under this Act where the Penalty does not exceed 20*l*.; on Complaint within Three Months; Summoning the Party accused and Witnesses; and may convict on Confession of the Party, or Oath of One Witness: The Penalty to go Half to the Poor and Half to the Informer; to be levied by Distress and Sale, or on Default the Offender to suffer not more than Six, nor less than Three, Months' Imprisonment.

Appeal given
to the Quarter
Sessions who
may award
Costs.

Penalties may
be mitigated
to one Half,
over and
above the In-
former's Costs.

answer the Penalty, to commit such Offender to Prison, there to remain for any Space of Time not exceeding Six nor less than Three Calendar Months, unless such pecuniary Penalty shall be sooner paid and satisfied: And if either Party shall find himself or themselves aggrieved by the Judgement of any such Justice, then he and they shall and may, upon giving Security to the Amount of the Value of such Penalty and Forfeiture, together with such Costs as shall be awarded in case such Judgement shall be affirmed, appeal to the Justices of the Peace at the next General Quarter Sessions for the County, Riding, Division, Shire, Stewartry, or Place, which shall happen after Fourteen Days next after such Conviction shall have been made, (and of which Appeal reasonable Notice shall be given,) who are hereby empowered to summon and examine Witnesses upon Oath, and finally to hear and determine the same; and in case the Judgement of such Justice shall be affirmed, it shall be lawful for such Justices to award the Person or Persons appealing to pay such Costs occasioned by such Appeal, as to them shall seem meet: Provided nevertheless, That it shall and may be lawful to and for the said Justice, where he shall see Cause, to mitigate and lessen such Penalties as he shall think fit, (reasonable Costs and Charges of the Officers and Informers, as well in making the Discovery as in prosecuting the same, being always allowed over and above such Mitigation),
and



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and fo as fuch Mitigation doth not reduce the Penalties to lefs than the Moiety of the Penalties incurred over and above the faid Cofts and Charges; any Thing contained in this Act to the contrary notwithstanding.

CXXIV. And be it further enacted, That this Act may be altered, varied, or repealed, by any Act or Acts to be made in this prefent Session of Parliament.

SCHEDULE

SCHEDULE.

(A.)

RULES for estimating the Income to arise within the current Year of Persons to be assessed under the Act of the Thirty-ninth Year of the Reign of His present Majesty.

I. *INCOME arising from Lands, Tenements, and Hereditaments.*

General Rule for ascertaining the Value of all Lands.

In all Cases the Annual Value of Lands shall be estimated from the Aggregate Amount of the Rent at which the same are let, or if not let, are worth to be let by the Year, according to the ordinary Rent of Lands of like Quality in the same Neighbourhood, together with the Payments within the Year for all Parochial and other Taxes, Rates, and Assessments, charged

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charged upon the respective Occu-
piers in respect of such Lands; and
also the Value of Tythes, where taken
in Kind, or of the Sums paid in Sa-
tisfaction for the same; after deduct-
ing from such Aggregate Amount
the Fourth Part thereof.

1st. *INCOME of Owners of Lands.*

FIRST CASE.

Income of Lands occupied by the Owner.

Such Income shall be taken at the Amount
of One Year's Rent, according to the Rate
at which such Lands are worth to be let by
the Year, according to the ordinary Rent of
Lands of like Quality in the same Neigh-
bourhood, Regard being had to the Demands
to which such Lands may be liable for or in
respect of Tythes, or any Satisfaction for the
same, or from which Demands such Lands
may be free; and also a Sum not less than
the Amount of One Quarter, or more than
One Half, of the Annual Value, estimated
as aforefaid, in Addition to such Rent; and
where the Lands have come into the Occu-
pation of the Owner within Eighteen Months
past, on the Expiration of a Lease, or the
Death or Failure of a Tenant, then the same
shall be valued at One Year's Rent only of
Lands of the like Quality, estimated as
aforefaid.

I

DEDUCTIONS

DEDUCTIONS to be made from the FIRST
CASE.

The Amount of Land Tax payable from the Fifth Day of *February* last past for One Year.

The Amount of Fee Farm Rents, Quit Rents, Rent Charges, Ground Rents, and other Rents payable by such Owner, or other Charges which the Owner of the Land shall be bound by Tenure to pay, or for the Expence of Drainage under any Commission of Sewers, estimated for One Year, as aforesaid, next preceding the Delivery of the Schedule.

Repairs of Buildings, consisting of a principal Messuage, occupied by the Owner, and other Buildings, occupied with a Farm of Lands or Tythes at an Average, to be settled at the Discretion of the Commissioners under all the Circumstances, not exceeding Eight Pounds *per Centum* on the Annual Value of the Farm, estimated as aforesaid; but if there be no principal Messuage, then at the like Average, not exceeding Three Pounds *per Centum* on the like Annual Value:

Also on Account of Expences in draining Lands, such Sum as the Commissioners shall allow, not exceeding in any Case Three Pounds *per Centum* on the Annual Value of the Lands improved by such Drainage.

And in respect of Embankments from the Sea, or any River, when the same shall be necessary for the Occupation of Lands, or
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by reason of Tenure therein, such Sum as the Commissioners, under all the Circumstances, shall allow.

SECOND CASE.

Houses and Buildings occupied by the Owner.

The Annual Value of such Houses or other Buildings shall be taken according to the fair Rent at which Houses of the like Description are usually let or might be let by the Year, unfurnished, as near as may be ; but where the same are or shall be rated to the Tax on Inhabited Houses, then not to be taken at less than such Rate.

DEDUCTIONS.

Repairs, at the best Average, in the Judgment of the Commissioners, and not exceeding Ten Pounds *per Centum* on the Annual Value estimated as aforefaid.

Other Deductions as in the First Case.

THIRD CASE.

Lands in Occupation of Tenants at Rack Rent.

The Annual Value of such Lands shall be taken at the full Amount of the Rent reserved.

DEDUCTIONS.

As in the First Case, if payable by the Owner ; and also the Amount of the Tythes,

I 2

or

or the Satisfaction for the same, and Rates and Taxes, if payable by the Owner, and also the actual Expences of collecting the Rents.

FOURTH CASE.

Lands demised to Tenants in Consideration of a Fine paid and Rent reserved.

The Annual Value of such Lands shall be taken at the Amount of the Rent for One Year, and of such further Sum in respect of the Fines from the said Lands, as will amount to a Sum equal to the Receipts of One Year, on such Average as shall be settled or confirmed by the respective Commissioners before whom the Question shall be depending.

DEDUCTIONS.

As in the First Case, if payable by the Owner.

FIFTH CASE.

Lands demised to Tenants in Consideration of a Fine without Rent reserved, or a nominal Rent only.

A fair Average of the Fines, as under the Fourth Case.

DEDUCTIONS.

As under the First Case, if payable by the Owner.

SIXTH



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SIXTH CASE.

Houses demised to Tenants at Rack Rent.

The Annual Value of such Houses shall be taken at the full Amount of the Rent reserved for One Year.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Case.

Other Deductions, as under the First Case, as far as the same are applicable, if payable by the Owner.

SEVENTH CASE.

Houses demised to Tenants in Consideration of Rent reserved and Fine.

As under the Fourth Case, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Case.

Other Deductions, as under the First Case, as far as the same are applicable, if payable by the Owner.

EIGHTH CASE.

Houses demised to Tenants in Consideration of a Fine, without Rent, or a nominal Rent only.

As under the Fifth Case, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Case.

Other Deductions, as under the First Case, as far as the same are applicable, if payable by the Owner.

NINTH CASE.

Tythes in respect of Owners.

To be estimated on a fair Average for Three Years preceding, of the actual Value, if taken in Kind, Regard, in such Case, being had to the Expence incurred in collecting the same, or, if compounded for, of the Compositions received for the same.

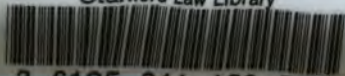
DEDUCTIONS.

As under the First Case, as far as the same are applicable, if payable by the Owner; and also all Payments made on Account of Parochial and other Rates, Taxes, and Assessments, in respect of such Tythes which shall be payable by the Owner.

TENTH



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TENTH CASE.

Profits of Manors, or of Timber or Woods, usually cut, periodically, and in certain Proportions, Mines, and other Profits of uncertain Annual Amount.

Value on such Average as shall be settled by the respective Commissioners, before whom the Question shall be depending, except in the Case of Mines, where the Average shall be taken on a Term not exceeding Five Years.

DEDUCTIONS.

As under the First Case, as far as the same are applicable, if payable by the Owner.

2d. *INCOME of Tenants of Lands, Tenements, and Hereditaments.*

ELEVENTH CASE.

Lands or Hereditaments occupied by Tenants at Rack Rents.

If the Annual Value of such Lands or Hereditaments, estimated as herein-before directed in the General Rule for estimating the Annual Value of all Land, be under Three hundred Pounds, then the Income shall be taken at not less than One Half, or more than Two Thirds of such Value; and

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if at Three hundred Pounds or upwards,
then at not less than Three Fifths or more
than Three Fourths of such Value.

DEDUCTIONS,

Such and no other Deductions as are herein-
after comprized under the Head of GENERAL
DEDUCTIONS, if payable by the Tenant.

TWELFTH CASE.

Mines, Tythes, Woods, and other Here-
ditaments of uncertain Amount, when occu-
pied by Tenants, to be charged as the same
would be charged in the Hands of the
Owner, deducting also the Rent payable for
the same.

THIRTEENTH CASE.

*Lands or Tenements demised in Consideration
of Fines, whether with or without a Rent
reserved.*

The Value of such Lands or Tenements
shall be estimated at the Value at which the
same would be estimated in the Case of an
Owner occupying the same, deducting there-
from a Sum equal to the Annual Value of
Payments reserved to the Owner, as directed
to be estimated in the Fourth Case.

DEDUCTIONS as in the Eleventh Case.



3d. *INCOME of Mesne Lessors, under Demises, in Consideration of Fines, whether with or without a Rent reserved, and of Lands or Tenements demised upon improveable Leases.*

FOURTEENTH CASE.

In every such Case, every Mesne Lessor or Lessors shall be charged as Owner, deducting therefrom such Rent and Average of Fines (if any) as shall be paid thereout to his or her immediate Lessor.

II. *INCOME arising from Personal Property and from Trades, Professions, Offices, Pensions, Stipends, Employments, and Vocations.*

FIFTEENTH CASE.

1st. *INCOME from any Trade, Profession, Office, Pension, Stipend, Employment, or Vocation.*

The Annual Value to be taken for the First Year of being charged, either at not less than the full Amount of the Profits or Gains of such Trade, Profession, Office, Pension, Stipend, Employment, or Vocation, within

within the preceding Year, or, at the Election of the Person charged, at a Sum not less than the fair and just Average for One Year of the Amount of the Profits or Gains of such Trade, Profession, Office, Pension, Stipend, Employment, or Vocation, in the Three Years preceding; and in all succeeding Years, the Annual Value to be reckoned according to the same Mode which the said Person shall have chosen to take in the First Year.

DEDUCTIONS.

No other Deductions to be made from such Annual Value, than such as are herein-after comprized under the Head of GENERAL DEDUCTIONS; except Two Thirds of the Rent paid by the Tenants of Houses, Part whereof is occupied and used by such Tenants as an Open Shop for Retail Trade only; or by Innkeepers and other Persons licensed to sell Wine, Ale, or other Liquors, by Retail; or by Persons keeping any School, Academy, or Seminary for Learning, and usually having their Scholars to board and lodge (to a Number not less than Ten) in their respective Dwelling Houses; and also, except any Rate charged in respect thereof by virtue of any Act for granting an Aid to His Majesty by a Land Tax; or on Offices, Pensions, Stipends, or Personal Estates, by any Act for the Services of the Year for which the Computation shall be made; or upon Pensions, or Salaries, Fees, and Wages, in respect of Offices of Profit, by an Act, passed in the
Seventh



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Seventh Year of the Reign of King *George* the First; or upon Pensions, Gratuities, Offices, or Employments of Profit, by an Act, passed in the Thirty-first Year of His late Majesty King *George* the Second,

SIXTEENTH CASE.

2d. *INCOME from Annuities, Interest of Money, Rent Charge, or other Payments of the like Nature.*

The Annual Value, with respect to Income derived from Property possessed by the same Person during the Whole of the preceding Year, to be taken at not less than the whole Income which became payable in respect thereof, within the Year preceding, ending on the Fifth Day of *February* in each Year, or on such other Day of the Year as the Annual Payments have been usually completed; and with respect to Income arising from Property not possessed by the same Person during the Whole of the preceding Year, at not less than the Whole Income (as far as the same can be computed) which will become payable in the succeeding Year.

GENERAL DEDUCTIONS to be allowed; and also any Tax or Charge in respect of the same, imposed by any Act or Acts.

III. *INCOME*

III. *INCOME arising out of Great Britain.*

SEVENTEENTH CASE.

1st. *From Foreign Possessions.*

The full Amount of the actual Annual Net Income received in *Great Britain*, either estimating such Receipt in the First Year of being charged, at the Election of the Person charged, according to the Year ending the Fifth Day of *February* immediately preceding such Estimate, or according to the Average of the Three Years preceding such Fifth Day of *February*, or on such Day in each Year on which the Account of such Income has been usually made up ; and in all succeeding Years, the Annual Receipt to be reckoned in the same Mode which the Person charged shall have chosen to take in the First Year.

GENERAL DEDUCTIONS to be allowed.

EIGHTEENTH CASE.

2d. *MONEY arising from Foreign Securities.*

The Annual Income of such Securities, if the same were existing in the preceding Year,
to

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to be estimated according to the Produce of such Year, and if the same were not then existing, to be computed upon the expected Produce of the current Year.

GENERAL DEDUCTIONS to be allowed.

IV. *INCOME not falling under any of the foregoing Rules.*

Such Income to be estimated to the best of the Knowledge and Belief of the Person entitled thereto; and such Estimate to be delivered to the Commissioners, together with a Statement of the Nature of such Income, and the Grounds on which the Amount thereof shall have been so estimated.

GENERAL DEDUCTIONS to be allowed.

GENERAL DEDUCTIONS FROM INCOME.

1. The Amount of Annual Interest payable for Debts owing by the Party, or charged upon the Property of the Party, from which any Income shall arise.

2. The Amount of Allowances to any Child or Children, or other Relations, such Child or Children, or other Relation or Relations,

lations, not making a Part of the Family of the Party, and of whose Names and Places of Residence the Assessors and Surveyors shall have had Notice:

c. 40, 41.

3. Assessed Taxes under the Two Acts of the Thirty-eighth Year of the Reign of His present Majesty, for repealing the Duties on Houses, Windows, and Lights, on Inhabited Houses, and on Clocks and Watches; and for granting to His Majesty other Duties on Houses, Windows, and Lights, and on Inhabited Houses, in lieu thereof: And for repealing the Duties upon Male Servants, Carriages, Horses, Mules, and Dogs, and for granting to His Majesty other Duties in lieu thereof.

4. The Amount of any Annuity payable by the Party, either as a Debt or Charge upon his or her Income, (excepting any Payment to the Wife of any Party living with such Party, for which she, or any Trustee or Trustees on her Behalf, shall not be duly charged under this Act.)

5. Persons who have made or shall make Insurance on their respective Lives, or on the Lives of their respective Wives, shall be at Liberty, in Addition to any other Deductions, to deduct the Amount of the Premium of such Insurance for the current Year:

6. Persons entitled to any Income during and depending upon the Life or Lives of any other Person or Persons who have made, or shall make Insurance on the Life or Lives of such other Person or Persons, shall be at Liberty,



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Liberty, in Addition to any other Deductions, (except the Deduction herein-after mentioned), to deduct the Amount of the Premiums of such last mentioned Insurance for the current Year; provided that if, after the Death of such other Person or Persons on whose Life or Lives such Insurance shall have been made, the Income, or any Part thereof from which such Premiums have been deducted, shall be continued, or the Estate from whence the same arose renewed, or shall have been usually continued, or the Estate from whence the same arose shall have been usually renewed by the Payment of a Fine or Fines, then and in such Case no Deduction shall be allowed on Account of such Fine or Fines which shall have been paid, or would become payable, on any such Renewal.

PARTICULAR DEDUCTIONS FROM
INCOME.

1. The Amount of the Tenths paid by any Ecclesiastical Person within the Year preceding that in which the Computation shall be made.
2. Procurations and Synodals paid by Ecclesiastical Persons, on an Average of Seven Years preceding that in which the Computation shall be made.
3. Repairs of Chancels of Churches by any Rector, Vicar, or other Person bound to repair the same, on an Average of Twenty-one Years preceding, as aforelaid.

(B.)

STATEMENTS of INCOME.

In the Cases of all Persons resident in Great Britain, and Persons generally resident out of Great Britain, having Income under Two hundred Pounds :

I A. B. do declare, That my Income [*or, in the Case of a Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, that the Income of C. D. or, of the Corporation, Company, Fraternity, or Society of*
as the Case may be, for
 whom I am a Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee] estimated according to the Directions and Rules of an Act, passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act [here set forth the Title of the Act]* doth not exceed the Sum of [*in all Cases where the Income exceeds Sixty Pounds, and does not amount to Two hundred Pounds, add also*] and that I am willing to pay the Sum of for my Contribution [*or, in the Case of a Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, I do propose on Behalf of the*
 said



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said *C. D.* that the Sum of
should be paid for his, [*her, or their*] Con-
tribution] for One Year, from the Fifth Day
of *April* to the Fifth Day of *April*
the same being not less than One
Part of my [*or, his, her, or their*]
Income, estimated as aforesaid, to be paid
according to the Directions of the said Act.
Dated the

Signed

WE whose Names are underwritten do
testify that the Signature of is of
his proper Hand Writing, and that the same
was signed in our Presence.

INCOME of TWO HUNDRED
POUNDS, *or upwards:*

I *A. B.* do declare, That I am willing to
pay the Sum of for my Con-
tribution [*or, in the Case of a Trustee, Agent,*
Receiver, Guardian, Tutor, Curator, or Com-
mittee, or in the Case of any Corporation,
Company, Fraternity, or Society of Persons, I
A. B. do propose on the Behalf of *C. D.* or
of the Corporation, Company, Fraternity, or
Society of [*as the Case may be*]
for whom I am Trustee, Agent, Receiver,
Guardian, Tutor, Curator, or Committee,
that the Sum of should be paid
for his, [*her or their*] Contribution] for One
Year, from the Fifth Day of *April*

K

until

until the Fifth Day of *April*
 in pursuance of an Act, intituled,
An Act, &c. And I do declare,
 That the said Sum of _____ is not
 less than One Tenth Part of my [*or, his,*
her, or their] Income, estimated according
 to the Directions and Rules prescribed by the
 said Act, to the best of my Knowledge and
 Belief. Dated _____

Signed _____

WE whose Names are underwritten do
 testify that the Signature of _____
 is of his proper Hand Writing, and that
 the same was signed in our Presence.

NOTICE



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(C.)

NOTICE to be given to the Assessors
by any Person engaged in Trade or
Manufacture, or by any Body, Cor-
poration, Company, Fraternity, or
Society:

TAKE Notice, That I, [*or We, if Part-
ners, or if not on his own Account,* on the
Behalf of] am [*or are*] engaged
in Trade or Manufacture, viz. [*Here set
forth the Branch or Branches of Trade or Ma-
nufacture, and the Place or Places where the
same is carried on*] and mean to be charged
to the Rates and Duties granted by an Act
of the Thirty-ninth Year of the Reign of
His present Majesty, under the Powers and
Provisions vested in and given to the
Commercial Commissioners for the
of in the County of

(D.)

SCHEDULE of INCOME of

No.	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Value.																																
		£.	s.	d.																														
1.	Lands occupied by me as Owner - - - -																																	
2.	Houses and Buildings occupied by me as Owner -																																	
3.	Lands in Occupation of Tenants at Rack Rent -																																	
4.	Lands demised to Tenants in consideration of a Fine paid and Rent reserved -	{ Amount of Fines, } { on an Average of } { Years - } { Amount of Rent - }																																
5.	Lands demised to Tenants in consideration of a Fine, without any Rent reserved, or nominal Rent only - - - -	{ Amount of Fines received, upon an Average of } { Years - }																																
6.	Houses demised to Tenants at Rack Rent -																																	
7.	Houses demised to Tenants in consideration of Rent reserved and Fine - - - -																																	
8.	Houses demised to Tenants in consideration of a Fine without Rent, or a nominal Rent only - - -																																	
9.	Tythes received in Kind, or Composition reserved for the same -	{ Amount of Average Receipt for Three } { Years - }																																
10.	Profits of <table border="0" style="margin-left: 20px;"> <tr> <td>Manors - - -</td><td>{ Average Receipt }</td><td></td><td></td><td></td></tr> <tr> <td>Timber - - -</td><td>{ for Years }</td><td></td><td></td><td></td></tr> <tr> <td>Woods - - -</td><td>{ Do - Do }</td><td></td><td></td><td></td></tr> <tr> <td>Mines - - -</td><td>{ Do not exceed- }</td><td></td><td></td><td></td></tr> <tr> <td>Other Profits of uncertain Amount -</td><td>{ ing Five Years }</td><td></td><td></td><td></td></tr> <tr> <td></td><td>{ Do for Years }</td><td></td><td></td><td></td></tr> </table>	Manors - - -	{ Average Receipt }				Timber - - -	{ for Years }				Woods - - -	{ Do - Do }				Mines - - -	{ Do not exceed- }				Other Profits of uncertain Amount -	{ ing Five Years }					{ Do for Years }				{ } { } { } { } { }		
Manors - - -	{ Average Receipt }																																	
Timber - - -	{ for Years }																																	
Woods - - -	{ Do - Do }																																	
Mines - - -	{ Do not exceed- }																																	
Other Profits of uncertain Amount -	{ ing Five Years }																																	
	{ Do for Years }																																	
11.	Lands or Hereditaments demised to me, as Tenant at Rack Rent - - - -																																	
Carry over - - -																																		



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(D.)

A. B. [*Description*] of the Division of

D E D U C T I O N S.									

No.	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Value		
		£.	s.	d.
	Brought over - - -			
12.	Profits of { Manors - - - demised to me, -			
	{ Timber - - - Average the same			
	{ Woods - - - as the 10th Case,			
	{ Other Hereditaments deducting the			
	{ of uncertain Amount Rent payable.			
	Tythes { taken in Kind { as in the			
	{ compounded for { 9th Case,			
	{ the Rent.			
13.	Lands or Tenements demised to me in consideration of a Fine, whether with or without a Rent reserved; Annual Value - - - - -			
14.	{ Lands or Tenements demised to me in consideration of Fine, with or without a Rent, and underlet to a Tenant - -			
	{ Lands demised to me at Rent, and underlet to a Tenant, at an improved Rent -			
15.	From Profession, Offices, Pensions, Stipends, Employment, Trade, or Vocation - - - - -			
16.	From Annuities, Interest of Money, Rent Charge, and other Payments and Allowances applied to my Use, including Income of the Wife, if any, for which she or her Trustee or Trustees shall not be charged by virtue of this Act, living with Husband, though separately secured - - - - -			
17.	From Foreign Possessions - - - - -			
18.	From Money arising from Foreign Securities - - - - -			
19.	From any Income not falling under any of the above Heads, or within the Rules prescribed by the Act -			
	Nature of the Income, and			
	Grounds on which the Amount thereof is estimated			
	Total Amount of Property - - -	£.		
	Deductions from above - - -			
	Income chargeable - - -	£.		



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DEDUCTIONS.

		£. s. d.			£.	s.	d.			
Tythes	Brought over	-	-	-						
	Expences in collecting the same, upon an	}					}			
	Average of Three Years							-	-	-
	Value thereof paid in Kind, upon D ^o Average							-	-	-
	Value of Composition for the same, upon D ^o Average							-	-	-
	Average	-	-	-						
Annual Interest payable for Debts		{	Personal	-	-					}
	-									
Allowances to Children, or other Relations; viz.						[]
Assessed Taxes under Acts 38 Geo. III. c. 40. & 41.						-				-
Annuities						-				-
Land Tax on Personal Estates, Offices, Pensions, &c.						-				-
Premiums of Insurance on Life						-				-
Total Amount of Deductions						-				-£.

Memorandum :—*The local Situation of the several Properties in the opposite Column must here be described under their respective Numbers; and if in Great Britain, the several Parishes and Counties in which they are situate, together with the several Places of Residence of the Party.*

Witness my Hand, this

Day of

(E.)

DECLARATION of the Number of CHILDREN.

A. B. do declare, That I have the under-mentioned *Id* (or Children) born in lawful Wedlock, and maintained by me at my Expence; (*videlicet,*) *C. D.* of the age of *E. F.* of the Age of and *H.* of the Age of in respect of whom I claim an Abatement in pursuance of the said Act, and am bound to verify this my Declaration as the Act requires.

(F.)

PRECEPT of the COMMISSIONERS.

WE *being* of the Commissioners appointed to carry into Execution the general Purposes of an Act, passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act*, [*here set forth the Title of the Act*] for the of do hereby require you to return, or cause to be returned, within the Space of Ten Days from the Date of this our Precept, at our Office, situate at between the Hour of in the Forenoon and the Hour of in the Afternoon, unto us, or to of the Commissioners appointed for the Purposes aforesaid, for the said of who shall be there present at the Time of making your Return, a Schedule of the Particulars of Property from which your Income, chargeable under the said Act, ought to be estimated, with the amount of Deductions to be made therefrom, under the Heads contained in, and according to the Forms hereunto annexed, or such of them as the Case shall require. If you fail to do so, you shall be liable to a fine, and your return shall be void.

Given under our Hands, this Day of

F I N I S.

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PAMPHLET BINDER
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Stockton, Calif.

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